




# **Jefferson County**

## **Single Audit Reports**

December 31, 2023



**Jefferson County**  
**December 31, 2023**

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# Jefferson County

## Schedule of Expenditures of Federal Awards

### Year Ended December 31, 2023

Program Description	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Sub-totals by Pass-through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency
<b>DEPARTMENT OF AGRICULTURE</b>						
<b>Passed through Colorado Department of Human Services:</b>						
Supplemental Nutrition Assistance Program (SNAP)	10.551	*	\$ 106,448	106,448	1	
Supplemental Nutrition Assistance Program (SNAP)	10.561	*	3,537,335	3,643,783	1	3,643,783
						<u>3,643,783</u>
<b>Passed through Colorado State Department of Health and Environment:</b>						
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557					
	10.557	WIC FFY2021	2,147,908			
	10.557	BFPC FFY2021	87,541			
	10.557	Referral	21,111			
	10.557	Non-Cash Value	4,098,616			
			<b>Assistance Listing 10.557 Subtotal:</b>	6,355,176		6,355,176
Child and Adult Care Food Program	10.558	*		258,270		258,270
<b>Passed through Colorado Department of Local Affairs:</b>						
Schools and Roads - Grants to States	10.665	*		38,061	2	38,061
<b>Passed through United States Forest Service</b>						
Community Project Funds - Congressionally Directed Spending	10.723	22-DG-11021600-033	30,385	30,385		30,385
<b>TOTAL: DEPARTMENT OF AGRICULTURE</b>						<u>10,325,675</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
<b>Direct Funding:</b>						
Community Development Block Grants/Entitlement Grants	14.218		1,262,914	1,262,914	3	
COVID-19 Community Development Block Grants/Entitlement Grants	14.218		516,051	516,051	3	1,778,965
			<b>Assistance Listing 14.218 Subtotal:</b>	1,778,965		1,778,965
HOME Investment Partnerships Program	14.239			1,994,962		1,994,962
<b>Passed through Colorado Department of Local Affairs:</b>						
Emergency Solutions Grant Program	14.231	*	192,205	192,205		192,205
<b>TOTAL: DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						<u>3,966,132</u>
<b>DEPARTMENT OF JUSTICE</b>						
<b>Direct Funding:</b>						
State Criminal Alien Assistance Program SCAAP	16.606		114,062	114,062		114,062
DNA Backlog Reduction Program FY 2021-2023	16.741		115,875			
DNA Backlog Reduction Program FY 2022-2024	16.741		112,361			
			<b>Assistance Listing 16.741 Subtotal:</b>	228,236		228,236
Equitable Sharing Program	16.922					
Equitable Sharing Program-Sheriff	16.922		430,733	430,733		430,733

The accompanying notes are an integral part of this schedule.

# Jefferson County

## Schedule of Expenditures of Federal Awards

### Year Ended December 31, 2023

Program Description	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Sub-totals by Pass-through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency
<b>Passed through Colorado Department of Public Safety/Division of Criminal Justice:</b>						
Crime Victim Assistance	16.575					
Sheriff Crime Victim Assistance (VOCA)	16.575	*	116,024			
Victim Advocacy VRA Crimes	16.575	*	468,627			
			<u>Assistance Listing 16.575 Subtotal:</u>	584,651		584,651
Crime Victim Compensation Grant	16.576	19VC1	1,333,000	1,333,000		1,333,000
Violence Against Women Formula Grants	16.588					
District Attorney-VAWA	16.588	*	72,337			
District Attorney-Sexual Assault Rapid Response	16.588	*	154,754			
			<u>Assistance Listing 16.588 Subtotal</u>	227,091		227,091
<b>Passed through City of Lakewood</b>						
Edward Byrne Memorial Justice Assistance Grant						
Edward Byrne Justice Grant Formula 5	16.738	*	19,455	19,455		19,455
<b>TOTAL: DEPARTMENT OF JUSTICE</b>						<u>2,937,228</u>
<b>DEPARTMENT OF TREASURY</b>						
<b>Direct Funding:</b>						
Equitable Sharing Program - Department of Justice	21.016		1,346	1,346		1,346
COVID-19 CORONAVIRUS State and Local Fiscal Recovery Funds	21.027		29,890,709			
<b>Passed through Colorado State Department of Health and Environment:</b>						
COVID-19 CHAPP OU13 Syringe Access	21.027	*	19,588			
COVID-19 CHAPP OU16 Outreach, Education & Marketing	21.027	*	3,774			
<b>Passed through Colorado Department of Labor and Employment</b>						
COVID-19 Emergency Rental Assistance ERA1 & ERA 2	21.023	*	2,174,518	2,174,518		2,174,518
COVID-19 CWDC Upskilling	21.027	*	802,827			
COVID-19 Innovation Grant	21.027	*	66,491			
COVID-19 Career Navigation and Coaching Staff	21.027	*	51,529			
COVID-19 FFY22 Sector Partnership Convener	21.027	*	95,722			
<b>Passed through Colorado Department of Local Affairs</b>						
COVID-19 FFY22 Sector Partnership Convener	21.027	*	8,590			
<b>Passed through Colorado Department of Human Services</b>						
COVID-19 State and Local Fiscal Recovery Funds	21.027	*	537,050			
COVID-19 SB21-137 Funds	21.027	22IHJA 171990/ 23IBEH 174458	190,539			
<b>Passed through Bayaud Enterprise Inc</b>						
COVID-19 State and Local Fiscal Recovery Funds/American Rescue Plan Act	21.027	*	7,666			
			<u>Assistance Listing 21.027 Subtotal</u>	31,674,485		<u>31,674,485</u>
<b>TOTAL: DEPARTMENT OF TREASURY</b>						<u>33,850,349</u>

The accompanying notes are an integral part of this schedule.

# Jefferson County

## Schedule of Expenditures of Federal Awards

### Year Ended December 31, 2023

Program Description	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Sub-totals by Pass-through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency
<b>DEPARTMENT OF LABOR</b>						
<b>Direct Funding:</b>						
Registered Apprenticeship	17.285		88,697	88,697		88,697
Employment Service/Wagner-Peyser Funded Activities	<b>17.207</b>					
Governor's Summer Job Hunt 21	17.207		(37)			
Governor's Summer Job Hunt 21	17.207		42,000			
Wagner-Peyser Plan Year 2022	17.207		695,052			
Wagner-Peyser Plan Year 2023	17.207		261,347			
			<b>Assistance Listing 17.207 Subtotal:</b>	<b>998,362</b>	<b>4</b>	
Jobs for Veterans Outreach Program	<b>17.801</b>					
FY23 Disabled Veterans Outreach Program	17.801		2,425			
FY23 LVER	17.801		1,040			
			<b>Assistance Listing 17.801 Subtotal:</b>	<b>3,465</b>	<b>4</b>	<b>1,001,827</b>
WIOA Adult Program	<b>17.258</b>					
WIA/WIOA Adult Program-Plan Year 2023/2024	17.258		470,047			
WIA/WIOA Adult Program-Plan Year 2021	17.258		1,260			
WIOA Adult Admin EDWTA PY23	17.258		443,919			
WIOA Adult Admin PY23/24	17.258		91,491			
WIA/WIOA Adult Program-Plan Year 2022 ETDP	17.258		66,088			
WIA/WIOA Adult Program-Plan Year 2023 2024 ETDP	17.258		25,584			
WIA/WIOA Adult Admin-Plan Year 2021 PIF	17.258		18,868			
WIOA Adult Admin EDW PY22	17.258		(58,151)			
WIOA Adult Admin EDW PY23	17.258		26,956			
			<b>Assistance Listing 17.258 Subtotal:</b>	<b>1,086,062</b>	<b>5</b>	
WIOA Youth Activities	<b>17.259</b>					
PY21 Youth Admin	17.259		(12,557)			
PY22 Youth Admin	17.259		29,559			
PY23 Youth Admin	17.259		85,979			
PY21 Youth Out of School WE	17.259		3,147			
PY21 Youth In School	17.259		34,159			
PY22 Youth In School	17.259		278,576			
PY23 Youth In School	17.259		65,885			
PY21 Youth Out of School	17.259		2,201			
PY22 Youth Out of School	17.259		221,735			
PY23 Youth Out of School	17.259		26,364			
Youth Work Experience-Plan Year 2022 - In School	17.259		62,216			
Youth Work Experience-Plan Year 2023 - In School	17.259		35,472			
Youth Work Experience-Plan Year 2022 - Out of School	17.259		140,916			
Youth Work Experience-Plan Year 2023 - Out of School	17.259		2,979			
			<b>Assistance Listing 17.259 Subtotal:</b>	<b>976,631</b>	<b>5</b>	
<b>WIOA National Dislocated Worker Grants / WIA National Emergency Grants</b>						
WIOA National Dislocated Worker Grants/WIA National Emergency Grants						
COVID-19 FY20 Emergency Recovery Grant WIOA.DW	17.277	*	99			
			<b>Assistance Listing 17.277 Subtotal:</b>	<b>99</b>		<b>99</b>
Unemployment Insurance						
Workforce Development FY 2020	<b>17.225</b>		(17)			
Workforce Development FY 2022	<b>17.225</b>		48,350			
Workforce Development FY 2023	<b>17.225</b>		47,482			
			<b>Assistance Listing 17.225 Subtotal:</b>	<b>95,815</b>		<b>95,815</b>
Trade Adjustment Assistance	<b>17.245</b>					
Workforce Development TAA-Plan Year 2020	17.245		(4,428)			
Workforce Development TAA-Plan Year 2021	17.245		13,346			
			<b>Assistance Listing 17.245 Subtotal:</b>	<b>8,918</b>		<b>8,918</b>

The accompanying notes are an integral part of this schedule.

# Jefferson County

## Schedule of Expenditures of Federal Awards

### Year Ended December 31, 2023

Program Description	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Sub-totals by Pass-through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency
WIOA Dislocated Workers Formula Grants	17.278					
WIOA Adult Admin EDWTA PY23	17.278		241,029			
WIOA Adult Admin EDW PY23	17.278		26,781			
WIA/WIOA Dislocated Workers-Plan Year 2021	17.278		(2,222)			
WIA/WIOA Dislocated Workers Plan Year 2022	17.278		449,307			
WIA/WIOA Dislocated workers Plan Year 2023	17.278		366,353			
WIOA Evaluation DW 10% FY23	17.278		15,110			
WIA/WIOA Dislocated Worker Admin Plan Year 2022	17.278		23,535			
WIA/WIOA Dislocated Worker Admin Plan Year 2023	17.278		67,204			
WD-FY22 EDW Admin	17.278		619			
WD FY23 Dislocated Worker ETDp	17.278		65,803			
WD PY23 Dislocated Worker ETDp	17.278		26,084			
WD 10% DW WIOA Evaluation FY2022	17.278		15,892			
			<b>Assistance Listing 17.278 Subtotal:</b>	<b>1,295,495</b>	<b>1,295,495</b>	<b>5</b>
					<b>5</b>	<b>3,358,188</b>
<b>Passed through City and County of Denver:</b>						
H-1B Job Training Grant	17.268	*	373,244	373,244		373,244
<b>TOTAL: DEPARTMENT OF LABOR</b>						<b>4,926,788</b>
<b>DEPARTMENT OF TRANSPORTATION</b>	<b>20.106</b>					
<b>Passed through Federal Aviation Administration</b>	20.106	*	306,835	306,835		306,835
Airport Improvement Program	20.106					
<b>Passed through Colorado Department of Transportation</b>	<b>20.205</b>					
Highway Planning and Construction	20.205	18-HA1-XC00048/331001768	471,871	471,871	471,871	471,871
National Priority Safety Programs	20.616	*	19,667	19,667	19,667	6
<b>Passed through Regional Air Quality Control</b>	<b>20.600</b>					
State and Community Highway Safety	20.600	69A375300004020C00	66,272	66,272	66,272	6
CDOT Speed Mitigation	20.600				85,939	6
<b>Passed through Office of Transportation Safety/Highway Safety Office</b>	<b>20.608</b>					
State and Community Highway Safety	20.608	*	17,202	17,202		17,202
Minimum Penalties for Repeat Offenders for Driving while Intoxicated	20.608					
<b>TOTAL: DEPARTMENT OF TRANSPORTATION</b>						<b>881,847</b>
<b>U.S. Environmental Protection Agency</b>	<b>66.034</b>					
<b>Direct Funding:</b>						
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clear Air Act	66.034		55,835	55,835		55,835
<b>Passed through Colorado Department of Health &amp; Environment:</b>	<b>66.444</b>					
Voluntary School and Child Care Lead Testing and Reduction Grant Program	66.444	JCPHWIIN0822/ JCPHWIIN0922/ JCPHWIIN1022	13,345	13,345		13,345
Performance Partnership Grants	66.605	*	22,866	22,866		22,866
<b>TOTAL: ENVIRONMENTAL PROTECTION AGENCY</b>						<b>92,046</b>

The accompanying notes are an integral part of this schedule.

# Jefferson County

## Schedule of Expenditures of Federal Awards

### Year Ended December 31, 2023

Program Description	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Sub-totals by Pass-through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<b>Direct Funding:</b>						
Head Start	93.600		4,468,310			
			<u>Assistance Listing 93.600 Subtotal:</u>	4,468,310	7	4,468,310
Public Health Emergency Preparedness	93.069		414,169			
JCPH EP CORE	93.069	C22PHPCONT	172,181			
JCPH EP CRI	93.069	CRI	<u>Assistance Listing 93.069 Subtotal:</u>	586,350		586,350
Overdose to Action	93.136	*	131,709	131,709		131,709
Family Planning Services	93.217	L21FPP FY21	123,768	123,768		123,768
Immunization Grants	93.268	IMM-Core Services-H21IMMCONT	234,114			
IMM COVID3	93.268	IMM#3	341,362			
IMM COVID4	93.268	IMM#4	25,732	<u>Assistance Listing 93.268 Subtotal:</u>		601,208
Emerging Infections Programs	93.217		15,093			
Pertussis	93.317	Pertussis-H21EIPCONT	28,463	<u>Assistance Listing 93.317 Subtotal:</u>		43,556
Foodnet	93.317	FoodNet-H21EIPCONT		43,556		43,556
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Round 2	93.323	ELC 2	1,666,702			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Round 2.1	93.323	ELC 2.1	269,778	<u>Assistance Listing 93.323 Subtotal:</u>		1,936,480
<b>OPIOID STR</b>						
HIV Prevention Activities CDHS HIV Syringe Access	93.788	EI13 HIV	57,067			
HIV Prevention Activities CDHS HIV Health care setting Category A	93.788	EI02 Category A	12,097			
HIV Prevention Activities CDHS HIV PWID Outreach	93.788	EI17 Outreach	27,649			
HIV Prevention Activities CDHS HIV HCV testing	93.788	EI28 Testing	8,220	<u>Assistance Listing 93.788 Subtotal:</u>		105,033
<b>HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED</b>						
HIV Prevention Activities CDHS HIV Syringe Access	93.940	EI13 HIV	118,541			
HIV Prevention Activities CDHS HIV Health care setting Category A	93.940	EI02 Category A	3,333			
HIV Prevention Activities CDHS HIV PWID Outreach	93.940	EI17 Outreach	19,031			
HIV Prevention Activities CDHS HIV HCV testing	93.940	EI28 Testing	6,465	<u>Assistance Listing 93.940 Subtotal:</u>		147,370
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	*	75,000	75,000		75,000
			<u>Assistance Listing 93.421 Subtotal:</u>			
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	Non-Cash Value	8,160			
OPIOID STR Response Grants	93.977	4C07 STD	49,981			
HIV Prevention Activities CDHS STD Biomedical Prevention Services	93.977	EI13 HIV	5,773			
HIV Prevention Activities CDHS HIV Syringe Access	93.977	EI17 Outreach	7,395			
HIV Prevention Activities CDHS HIV PWID Outreach	93.977	EI28 Testing	2,153	<u>Assistance Listing 93.977 Subtotal:</u>		73,462
HIV Prevention Activities CDHS HIV HCV testing	93.977			73,462		73,462
Maternal and Child Health Services Block Grant to the States	93.994		320,272			
	93.994	L21MCH LPHE/LPHC	<u>Assistance Listing 93.994 Subtotal:</u>	320,272		320,272

The accompanying notes are an integral part of this schedule.

# Jefferson County

## Schedule of Expenditures of Federal Awards

### Year Ended December 31, 2023

Program Description	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Sub-totals by Pass-through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency
<b>Passed through Colorado Department of Human Services:</b>						
Guardianship Assistance Grant	93.090	*	32,241	32,241		32,241
Promoting Safe and Stable Families	93.556	*	23,510	23,510		23,510
Temporary Assistance for Needy Families (TANF)	93.558	*	10,272,654	10,272,654		10,272,654
Child Support Enforcement	93.563	*	3,725,115	3,725,115		3,725,115
Low-Income Home Energy Assistance	93.568	*	9,632	9,632		9,632
Child Care and Development Block Grant	93.575	*	7,537,415	7,537,415	7,537,415 8	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	2,188,169	2,188,169	2,188,169 8	9,725,584 8
Stephanie Tubbs Jones Child Welfare Services Program: Title IV-B - Child Care	93.645	*	246,822	246,822	9,725,584	
Foster Care-Title IV-E	93.658	*	5,634,619	5,634,619		5,634,619
Adoption Assistance	93.659	*	2,038,338	2,038,338		2,038,338
Social Services Block Grant (Title XX)	93.667	*	1,809,688	1,809,688		1,809,688
Chafee Foster Care Independence Program	93.674	*	98,788	-		
ARPA Chafee Foster Care Independence Program	93.674	*	(2,005)			
			<b>Assistance Listing 93.674 Subtotal:</b>	<b>96,783</b>		<b>96,783</b>
Preventive Health and Health Services Grant	93.991	PBG	9,790	9,790		9,790
Elder Abuse Prevention Interventions Program: Pandemic	93.747	*		71,384		71,384
<b>Passed through Colorado Dept of Health &amp; Environment</b>						
Preventative Health and Health Services Block Grant	93.991	*	94,916	94,916		94,916
<b>Passed through Health Care Policy and Finance:</b>						
Medical Assistance Program:						
SEP - Options for Long Term Care	93.778	21-160384	1,557,518		1,557,518 9	
Medicaid: Title XIX	93.778	*	4,019,268		4,019,268 9	5,576,786 9
			<b>Assistance Listing 93.778 Subtotal:</b>	<b>5,576,786</b>		<b>5,576,786</b>
Community Services Block Grant	93.569	*	385,182	385,182		385,182
<b>TOTAL: DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
						<b>48,365,562</b>
<b>DEPT OF HOMELAND SECURITY</b>						
<b>Passed through Colorado Department of Public Safety</b>						
Disaster Grant-Public Assistance Presidentially Declared Disaster - 2013 Flood	97.036	*	250,254	250,254		250,254
<b>Passed through Colorado Division of Homeland Security &amp; Emergency Management</b>						
Emergency Management Performance Grants	97.042	*		92,075		92,075
<b>TOTAL: DEPARTMENT OF HOMELAND SECURITY</b>						
						<b>342,329</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>						
<b>High Intensity Drug Trafficking Areas Program</b>						
Office of National Drug Control Policy						
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001		217,961	217,961		217,961
<b>TOTAL: EXECUTIVE OFFICE OF THE PRESIDENT</b>						
						<b>217,961</b>
<b>TOTAL: JEFFERSON COUNTY FEDERAL EXPENDITURES</b>						
				<b>\$ 105,905,917</b>	<b>\$ 30,149,314</b>	<b>\$ 27,614,750</b>
						<b>105,905,917</b>

\* Pass-through Entity Identifying Number NOT AVAILABLE  
The accompanying notes are an integral part of this schedule.

**Jefferson County**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2023**

**Cluster Legend:**

- 1 SNAP Cluster
- 2 Forest Service Schools and Roads Cluster
- 3 CDBG-Entitlement Grants Cluster
- 4 Employment Service Cluster
- 5 WIOA Cluster
- 6 Highway Safety Cluster
- 7 Head Start Cluster
- 8 CCDF Cluster
- 9 Medicaid Cluster

The accompanying notes are an integral part of this schedule.

# Jefferson County

## Notes to the Schedule of Expenditures of Federal Awards

### Year Ended December 31, 2023

#### General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Jefferson County, Colorado primary government (the County). The County’s reporting entity is defined in Note 1 to the County’s general-purpose financial statements. All federal financial assistance received by the primary government directly from federal agencies, as well as federal financial assistance passed through other government agencies, including the State of Colorado, is included on the schedule.

#### Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Jefferson County under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Jefferson County, it is not intended to and does not present the financial position, changes in net position or cash flows of Jefferson County. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Jefferson County, Colorado, received federal awards both directly from federal agencies and indirectly through pass-through entities. Federal financial assistance provided to a sub-recipient is treated as an expenditure when it is paid to the sub-recipient.

Governmental fund types account for the County’s federal grant activity. Expenditures reported on the Schedule are reported on the accrual basis of accounting, except for the following programs which are reported in the schedule of expenditures of federal awards in a manner prescribed by the State of Colorado:

Cluster/Program	Federal Assistance Listing Number
SNAP Cluster	10.551 & 10.561
State and Local Fiscal Recovery Funds	21.027
Temporary Assistance for Needy Families (TANF)	93.558
Promoting Safe and Stable Families	93.556
Child Support Enforcement	93.563
CCDF Cluster	93.575 & 93.596
Foster Care Title IV-E	93.658
Stephanie Tubbs Jones Child Welfare Services Program	93.645
Adoption Assistance	93.659
Low-Income Home Energy Assistance	93.568
Social Services Block Grant	93.667
Chafee Foster Care Independence Program	93.674
Elder Abuse Prevention Intervention Program (CRF)	93.747
Guardianship Assistance	93.090
Medicaid Cluster	93.778

**Jefferson County**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2023**

Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Jefferson County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 2: Federal Financial Assistance Listing**

Federal Financial Assistance Listing is managed and administered by the General Services Administration, formerly known as the Catalog of Federal Domestic Assistance (CFDA).

**Note 3: Noncash Programs**

Certain federal financial assistance programs do not involve cash awards to the County. Of the federal expenditures presented in the accompanying schedule of federal awards, noncash award programs include the following:

10.557	WIC Food Vouchers	\$ 4,098,616
93.977	Chlamydia Tests	\$ 8,160

**Note 4: Human Service Programs**

The County’s Department of Human Services operates several federally funded human services programs where benefits are provided to qualified citizens. The benefit distribution method consists of participants receiving benefits using a state-maintained electronic banking card (EBT) instead of the County’s cash disbursements. The Colorado Department of Human Services provided total EBT authorizations to qualified citizens in the County, in the amount of \$131,541,423 of which \$107,614,300 is the federal share. The revenue and expenditures associated with these federal programs are not recognized in the County’s basic financial statements or in the Schedule.

## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

### **Independent Auditor's Report**

Board of Commissioners  
Jefferson County  
Jefferson County, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson County (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2024, which contained an emphasis of matter paragraph regarding a change in accounting principle.

#### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-003 to be a significant deficiency.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Jefferson County's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the responses.

### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***Forvis Mazars, LLP***

**Denver, Colorado  
June 28, 2024**

## **Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

### **Independent Auditor's Report**

Board of Commissioners  
Jefferson County  
Jefferson County, Colorado

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Jefferson County's (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Jefferson County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-004. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The County is responsible for preparing a corrective action plan to address the audit finding included in our auditor's report. The County's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

## **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the “Auditor’s Responsibilities for the Audit of Compliance” section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned cost as item 2023-004 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County’s response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The County’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The County is responsible for preparing a corrective action plan to address the audit finding included in our auditor’s report. The County’s corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson County (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. We have issued our report thereon dated June 28, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Forvis Mazars, LLP**

**Denver, Colorado  
June 28, 2024**

**Jefferson County**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2023**

**Section I – Summary of Auditor’s Results**

**Financial Statements**

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

**Unmodified**  **Qualified**  **Adverse**  **Disclaimer**

2. Internal control over financial reporting:

Material weakness(es) identified?  **Yes**  **No**

Significant deficiency(ies) identified?  **Yes**  **None Reported**

Noncompliance material to the financial statements noted?  
 **Yes**  **No**

**Federal Awards**

3. Internal control over major federal awards programs:

Material weakness(es) identified?  **Yes**  **No**

Significant deficiency(ies) identified?  **Yes**  **None Reported**

4. Type of auditor’s report issued on compliance for major federal award program(s):

**Unmodified**  **Qualified**  **Adverse**  **Disclaimer**

5. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

**Yes**  **No**

6. Identification of major federal programs:

Cluster/Program	Federal Assistance Listing Number
COVID-19 Emergency Rental Assistance	21.023
COVID-19 – Coronavirus State and Local Fiscal Recovery Fund (ARPA)	21.027
CCDF Cluster	93.575 & 93.596
Medicaid Cluster	93.778

7. Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

8. Auditee qualified as a low-risk auditee?  **Yes**  **No**

**Jefferson County**  
**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended December 31, 2023**

**Section II – Financial Statement Findings**

<b>Reference Number</b>	<b>Finding</b>
2023-001	<p><b>Finding: IT Segregation of Duties</b></p> <p><b>Criteria or Specific Requirement:</b> The segregation of duties is the assignment of various steps in a process to different people. The intent behind doing so is to eliminate instances in which someone could engage in theft or other fraudulent activities by having an excessive amount of control over a process. The County utilizes Aumentum application for its property tax valuation and collection.</p> <p><b>Condition:</b> During testing, it was noted that there are individuals within the Assessors and Treasurers office, including an elected official, with Administrator access to the Aumentum application and also perform financial functions within the application. In addition, there was no formally documented review of Aumentum users and their permissions in 2023 or documented support for removal of access.</p> <p><b>Effect:</b> Without segregation of duties and proper complimentary or compensating controls, unilateral actions may be taken within the application which could result in error or fraud.</p> <p><b>Cause:</b> The County did not have effective complimentary or compensating controls in place to address the segregation of duties issues within the Aumentum application.</p> <p><b>Identification as a Repeat Finding:</b> 2022-002</p> <p><b>Recommendation:</b> We recommend that duties are segregated within the application, and individuals who do not require administrative access are removed from the role. Additionally, we recommend that all users and their permissions be reviewed and that this process and what was reviewed is documented and retained. Finally, we recommend that formal documentation is created and retained to document the termination process of a user within Aumentum.</p> <p><b>Views of Responsible Officials:</b> We agree with the finding. See separate report for planned corrective actions.</p>

**Jefferson County**  
**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended December 31, 2023**

Reference Number	Finding
2023-002	<p><b>Finding: Financial Information Preparation</b></p> <p><b>Criteria or Specific Requirement:</b> The County is required to maintain controls that facilitate and support the preparation of financial statements and related footnote disclosures in accordance with generally accepted accounting principles. Additionally, accounting tasks such as cross-checks and reviews play a key role in proving the accuracy of accounting data and financial information that comprise year-end financial statements and other financial reports on a timely basis.</p> <p><b>Condition:</b> During our review of the financial information, we encountered numerous issues with the timeliness and/or accuracy of the information provided. Multiple requests to responsible departments to provide and correct information were made during the audit process. Additionally, we noted the following:</p> <ul style="list-style-type: none"> <li>(1) The County made approximately 50 entries after the trial balances were provided for the audit.</li> <li>(2) The County incorrectly included the Business Personal Property Tax amount within the property tax receivable amount rather than excluding it. An audit adjustment of \$13,413,722 was proposed, which management elected to record.</li> <li>(3) Revenue related to the Martin Marietta Land Swap was recognized in the wrong year. An audit adjustment of \$5,150,000 was proposed, which management elected to pass on recording.</li> </ul> <p><b>Effect:</b> The errors detected above and lack of detailed review resulted in the necessity to recomplete the financial information, which in turn led to significant delays in completing the audit and reporting to the Audit Committee within the agreed upon timeline.</p> <p><b>Cause:</b> From our observations and inquiries of management, the Finance Department appears to spend a great deal of time correcting errors in the accounting system and re-working financial information largely due to decentralization of accounting functions throughout departments, the setup of the Workday System, and staff turnover.</p> <p><b>Identification as a Repeat Finding:</b> 2022-004</p> <p><b>Recommendation:</b> We recommend that the County examine its current process over financial reporting and strengthen its existing policies and procedures to help ensure transactions are initially recorded timely and accurately. In addition, training should also continue for all Finance Department staff with responsibility over financial reporting and implement cross-training to limit the impact of turnover within the Department.</p> <p><b>Views of Responsible Officials:</b> The County agrees with the finding. See separate report for planned corrective actions.</p>

**Jefferson County**  
**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended December 31, 2023**

Reference Number	Finding
2023-003	<p><b>Finding: Management Override of Internal Controls</b></p> <p><b>Criteria or Specific Requirement:</b> Management is responsible for establishing and maintaining effective internal controls over financial reporting. Effective internal controls are an important component of a system that helps ensure transactions are recorded timely and in the proper reporting period, thereby providing accurate financial data. Even though internal control over financial reporting may appear to be well-designed and effective, controls that are otherwise effective can be overridden by management in every entity.</p> <p>Under Colorado law, each district attorney's (DA) office throughout the State holds a unique relationship with the County under which it operates. While at times it may appear that the DA's office may be completely independent of the County, the two are intertwined in that the employees within the DA's office (excluding the District Attorney position) are County employees and paid by the County, and the operations of the DA's office is included within the financial reporting of the County. Therefore there is an expectation that established County policies and procedures would apply to the District Attorney's office.</p> <p><b>Condition:</b> During our follow up of the prior year corrective action plan related to finding 2022-001, which involved creating an IGA or memorandum of understanding (MOU) that defines which county policies and procedures must be followed by the DA's Office if operating under the County's EIN, we noted that an IGA or memorandum of understanding was not established by December 31, 2023.</p> <p><b>Effect:</b> Without an IGA or memorandum of understanding, the DA's Office and County are unsure which County financial polices and procedures apply to the DA's Office.</p> <p><b>Cause:</b> The DA's office and the County began negotiating the MOU in the last quarter of 2023 and did not complete this negotiation until after year-end.</p> <p><b>Identification as a Repeat Finding:</b> 2022-001</p> <p><b>Recommendation:</b> Because management is primarily responsible for the design, implementation, and maintenance of internal control, Organizations are always exposed to the danger of management override of controls, whether the Organization is publicly held, private, not-for-profit, or governmental.</p> <p>We recommend that a formal written understanding be developed and agreed to by both the County and the DA's office, specifically addressing the established controls and an agreement to follow such controls. In addition, we recommend the audit committee, Board of County Commissioners and senior management continue to stress the importance of adherence to internal controls to help ensure the proper tone at the top continues to be set by the County.</p> <p><b>Views of Responsible Officials:</b> We agree with the finding. See separate report for planned corrective actions.</p>

**Jefferson County**  
**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended December 31, 2023**

**Section III – Federal Award Findings and Questioned Costs**

Reference Number	Finding
2023-004	<p><b>Finding: Subrecipient Monitoring</b></p> <p><b>Federal Assistance Listing Number 21.023 COVID-19 Emergency Rental Assistance Program  Department of Treasury  Award Number - ERAE0226, Award Year 2021</b></p> <p><b>Criteria:</b> According to 2 CFR Part 200.332 - All pass through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and include various required information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. In addition, pass through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Finally, the pass through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, is in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.</p> <p><b>Condition:</b> During testing, we noted the following:</p> <ul style="list-style-type: none"> <li>- The Assistance Listings number and Title were not provided to the County's two subrecipients in accordance with 2 CFR Part 200.332(a)</li> <li>- The County did not have a formal documented risk assessment completed for either of the County's two subrecipients in accordance with 2 CFR Part 200.332(b)</li> <li>- The County did not obtain or review one of the subrecipients single audit reports in accordance with 2 CFR Part 200.332(f)</li> </ul> <p><b>Questioned costs:</b> None.</p> <p><b>Context:</b> We tested the County's two subrecipients receiving \$1,075,000 in subrecipient awards for the year ended December 31, 2023 and noted the issues above. A non-statistical sampling methodology was used to select the sample.</p> <p><b>Effect:</b> The subrecipient may be unaware whether the funds are federal or what compliance requirements they are responsible for following. In addition, The County may not perform the adequate level of monitoring as formal risk assessments were not completed. Finally, the County did not review the single audit report and while any finding would not directly be related to the subaward program, failure to review such reports and take appropriate action could result in non-compliance by the subrecipient continuing for an inappropriate length of time.</p>

**Jefferson County**  
**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended December 31, 2023**

<b>Reference Number</b>	<b>Finding</b>
	<p><b>Cause:</b> The County does not have adequate internal controls over subrecipient monitoring to ensure that the County is in compliance with subrecipient monitoring requirements.</p> <p><b>Identification as a repeat finding:</b> Not applicable.</p> <p><b>Recommendation:</b> We recommend that the County develop a risk assessment template or form to be completed over each federal subrecipient. The County should provide training to those administering grants over the development risk assessment template or form and the associated monitoring to be performed based on each assessed risk. In addition, the County should develop a subrecipient grant template to help ensure all required information is included within each award. Finally, the County should establish a policy or procedure over obtaining and reviewing audits completed over each of their subrecipients.</p> <p><b>Views of responsible officials:</b> The County agrees with the finding. See separate auditee document for planned corrective actions.</p>

**Jefferson County**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended December 31, 2023**

Reference Number	Summary of Finding	Status
2022-001	<p>Finding: Management Override of Internal Controls</p> <p>Recommendation: We recommend that a formal written understanding be developed and agreed to by both the County and the DA's office, specifically addressing the established controls and an agreement to follow such controls. Furthermore, we recommend increased training and understanding of the applicable controls for the accounts payable function to ensure only transactions with appropriate support are paid. Lastly we recommend the audit committee, Board of County Commissioners and senior management continue to stress the importance of adherence to internal controls to help ensure the proper tone at the top continues to be set by the County.</p>	Partially Implemented
2022-002	<p>Finding: IT Segregation of Duties</p> <p>Recommendation: We recommend that duties are segregated within the application, and individuals who do not require administrative access are removed from the role. Additionally, we recommend that all users and their permissions are reviewed and that this process and what was reviewed is documented and retained. Finally, we recommend that formal documentation is created and retained to document the termination process of a user within Aumentum.</p>	Not Implemented
2022-003	<p>Finding: Schedule of Expenditures of Federal Awards Preparation</p> <p>Recommendation: We recommend that the County implement additional controls within the Workday system over grants to allow for a more automated system of tracking federal expenditures. Additionally, we recommend that only allowable expenditures be posted to grant accounts. Finally, we recommend that a secondary review process be implemented over the SEFA.</p>	Implemented
2022-04	<p>Finding: Financial Information Preparation</p> <p>Recommendation: We recommend that the County examine its current process over financial reporting and strengthen its existing policies and procedures to help ensure transactions are initially recorded timely and accurately. In addition, the County should consider either internal or external solutions for the financial statements and notes preparation. Finally, training should also continue for all Finance Department staff with responsibility over financial reporting and implement cross-training to limit the impact of turnover within the Department.</p>	Partially Implemented

**Jefferson County**  
**Summary Schedule of Prior Audit Findings (continued)**  
**Year Ended December 31, 2023**

Reference Number	Summary of Finding	Status
2022-005	<p>Finding: Eligibility</p> <p>Federal Assistance Listing No. 93.575 Child Care and Development Block Grant            93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund            (CCDF Cluster)</p> <p>Recommendation: We recommend that the County continue to strengthen the internal controls surrounding the eligibility process specifically continuing the use and monitoring of case reviews to help identify potential areas for additional training.</p>	Implemented
2022-006	<p>Finding: Eligibility</p> <p>Federal Assistance Listing No. 93.558 - TANF Cluster            93.596 Department of Health and Human Services, Award Number - None Provided, Award Year 2022</p> <p>Recommendation: We recommend that the County continue to strengthen the internal controls surrounding the eligibility process specifically continuing the use and monitoring of case reviews to help identify potential areas for additional training.</p>	Implemented