

**BOULDER COUNTY, COLORADO**

**REPORT ON SINGLE AUDIT  
December 31, 2024**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**INDEPENDENT AUDITORS' 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**

Board of County Commissioners  
Boulder 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, 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 Boulder County, Colorado (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 11, 2025. Our report includes a reference to other auditors who audited the financial statements of Boulder County Housing Authority, a major enterprise fund, and Josephine Commons, LLC, Aspinwall, LLC, Kestrel I, LLC, Tungsten Village, Coffman Place, LLC, Willoughby Corner Seniors LLLP, or Willoughby Corner Multifamily LLLP discretely presented component units as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**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.

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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. 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.

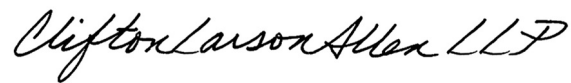
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **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*.

### ***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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Denver, Colorado  
July 11, 2025



## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of County Commissioners  
Boulder County, Colorado

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

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

We have audited Boulder County, Colorado'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, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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, 2024.

#### ***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; 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 Auditors' 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.

#### ***Other Matter – Federal Expenditures Not Included in the Compliance Audit***

The County's basic financial statements include the operations of the Boulder County Housing Authority, a blended component unit of the County, which expended \$35,976,225 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended December 31, 2024. Our compliance audit, described in the Opinion on Each Major Federal Program, does not include the operations of the Boulder County Housing Authority because the Boulder County Housing Authority engaged other auditors to perform an audit of compliance

### ***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.

### ***Auditors' 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 the 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 instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance 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.

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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 costs as item 2024-001, to be a significant deficiency.

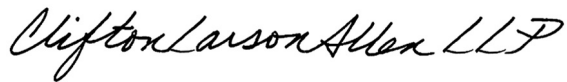
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*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 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.

**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 discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon, dated July 11, 2025, 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 basic 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.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Denver, Colorado  
July 11, 2025

**Boulder County, Colorado**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

| <b>Federal Grantor/Pass Through Entity/Program or Cluster Title</b>              | <b>Assistance<br/>Listing Number<br/>(ALN)</b> | <b>Pass-Through Entity<br/>Identifying<br/>Number/Program<br/>Number</b>                                  | <b>Passed Through<br/>to<br/>Subrecipients</b> | <b>Cluster and<br/>ALN Subtotals</b> | <b>Amount</b>           |
|----------------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------|-------------------------|
| <b>US Department of Agriculture</b>                                              |                                                |                                                                                                           |                                                |                                      |                         |
| <i>Supplemental Nutrition Assistance Program (SNAP) Cluster</i>                  |                                                |                                                                                                           |                                                |                                      |                         |
| <i>Passed Through Colorado Department of Human Services</i>                      |                                                |                                                                                                           |                                                |                                      |                         |
| Supplemental Nutrition Assistance Program (SNAP)                                 | 10.551                                         | 18SM80793A                                                                                                |                                                |                                      | \$ 76,584               |
| State Administrative Matching Grants for Food Assistance Program                 | 10.561                                         | 183CO401S8026                                                                                             |                                                |                                      | 3,981,552               |
| <i>Subtotal Supplemental Nutrition Assistance Program (SNAP) Cluster</i>         |                                                |                                                                                                           |                                                | <u>\$ 4,058,136</u>                  |                         |
| <i>Passed Through CDPHE WIC</i>                                                  |                                                |                                                                                                           |                                                |                                      |                         |
|                                                                                  |                                                | 2023*2457/2025*023<br>3/FHLA                                                                              |                                                |                                      |                         |
| Special Supplemental Nutrition Program for Women, Infants and Children (WIC)     | 10.557                                         | 202400009297                                                                                              |                                                |                                      | 707,476                 |
| <i>Passed Through CO Dept of Public Health &amp; Environment</i>                 |                                                |                                                                                                           |                                                |                                      |                         |
|                                                                                  |                                                | 2023 24 -<br>0010109/2024 25 -                                                                            |                                                |                                      |                         |
| Child and Adult Care Food Program (CACFP)                                        | 10.558                                         | 0010109                                                                                                   |                                                |                                      | 111,033                 |
| <i>Passed Through Watershed Research and Training Center</i>                     |                                                |                                                                                                           |                                                |                                      |                         |
| State & Private Forestry Cooperative Fire Assistance                             | 10.698                                         | 428-24-08                                                                                                 |                                                |                                      | 212,822                 |
| <b>Total US Department of Agriculture</b>                                        |                                                |                                                                                                           |                                                |                                      | <u><b>5,089,467</b></u> |
| <b>US Department of Health and Human Services</b>                                |                                                |                                                                                                           |                                                |                                      |                         |
| <i>Passed Through Colorado Department of Human Services</i>                      |                                                |                                                                                                           |                                                |                                      |                         |
| Housing Counseling Assistance Program                                            | 14.169                                         | 183CO401S2514,<br>183CO401S8036,<br>183CO431Q7503,<br>183CO421S2519,<br>183CO421S2522,<br>183CO421S252043 |                                                |                                      | 76,331                  |
| <b>Total US Department of Health and Human Services</b>                          |                                                |                                                                                                           |                                                |                                      | <u><b>76,331</b></u>    |
| <b>US Department of Housing and Urban Development (HUD)</b>                      |                                                |                                                                                                           |                                                |                                      |                         |
| <i>CDBG – Entitlement/Special Purpose Grants Cluster</i>                         |                                                |                                                                                                           |                                                |                                      |                         |
| <i>Passed Through Colorado Department of Human Services</i>                      |                                                |                                                                                                           |                                                |                                      |                         |
| Community Development Block Grant Program for Entitlement Communities            | 14.218                                         | HC200841001                                                                                               |                                                |                                      | 100,000                 |
| <i>Subtotal CDBG – Entitlement/Special Purpose Grants Cluster</i>                |                                                |                                                                                                           |                                                | <u>100,000</u>                       |                         |
| <i>Passed Through Colorado Department of Local Affairs</i>                       |                                                |                                                                                                           |                                                |                                      |                         |
| Community Development Block Grants/State's program                               | 14.228                                         | DR-MHU001                                                                                                 |                                                |                                      | 262,492                 |
| <b>Total US Department of Housing and Urban Development (HUD)</b>                |                                                |                                                                                                           |                                                |                                      | <u><b>362,492</b></u>   |
| <b>US Department of the Interior</b>                                             |                                                |                                                                                                           |                                                |                                      |                         |
| <i>Direct Program</i>                                                            |                                                |                                                                                                           |                                                |                                      |                         |
| Payments in Lieu of Taxes (PILT)                                                 | 15.226                                         | N/A                                                                                                       |                                                |                                      | 512,388                 |
| <i>Fish and Wildlife Cluster</i>                                                 |                                                |                                                                                                           |                                                |                                      |                         |
| <i>Passed Through Colorado Parks and Wildlife</i>                                |                                                |                                                                                                           |                                                |                                      |                         |
|                                                                                  |                                                | POGG1,PMAA,202400                                                                                         |                                                |                                      |                         |
| Wildlife Restoration and Basic Hunter Education and Safety                       | 15.611                                         | 003229                                                                                                    |                                                |                                      | 101,012                 |
| <i>Subtotal Fish and Wildlife Cluster</i>                                        |                                                |                                                                                                           |                                                | <u>101,012</u>                       |                         |
| <b>Total US Department of the Interior</b>                                       |                                                |                                                                                                           |                                                |                                      | <u><b>613,400</b></u>   |
| <b>US Department of Justice</b>                                                  |                                                |                                                                                                           |                                                |                                      |                         |
| <i>Direct Program</i>                                                            |                                                |                                                                                                           |                                                |                                      |                         |
| Enhanced Training and Services to End Violence and Abuse of Women Later in Life  | 16.528                                         | 2020-EW-AX-K007<br>15JOVW-21-GG-                                                                          |                                                |                                      | 102,102                 |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590                                         | 02009-ICJR                                                                                                |                                                |                                      | 129,122                 |
| State Criminal Alien Assistance Program                                          | 16.606                                         | Various                                                                                                   |                                                |                                      | 213,565                 |
|                                                                                  |                                                | 2020-MO-BX-                                                                                               |                                                |                                      |                         |
| Criminal and Juvenile Justice and Mental Health Collaboration Program (JMHCP)    | 16.745                                         | 0038/18SM80793A<br>2020-AR-BX-                                                                            |                                                |                                      | 291,976                 |
|                                                                                  |                                                | 0057/15PBJA-21-GG-                                                                                        |                                                |                                      |                         |
| Comprehensive Opioid, Stimulant, and other Substances Use Program (COSSUP)       | 16.838                                         | 04536-COAP                                                                                                |                                                |                                      | 635,782                 |
| <i>Passed Through Colorado Department of Public Safety</i>                       |                                                |                                                                                                           |                                                |                                      |                         |
| Antiterrorism Emergency Reserve                                                  | 16.321                                         | 2022-AE-KS01-20<br>2022-VA-23-238-<br>20/15POVC-22-GG-<br>00568-COMP and/or                               |                                                |                                      | 138,964                 |
|                                                                                  |                                                | 22-VC-20                                                                                                  |                                                |                                      |                         |
| Crime Victim Assistance                                                          | 16.575                                         | 2020-VI-GX-0018                                                                                           |                                                |                                      | 175,061                 |
| Crime Victim Compensation                                                        | 16.576                                         | and/or 20-VC-20A<br>2021-DJ-22-03-15-<br>4/15PBJA-22-GG-<br>00660-MUMU/2022-                              |                                                |                                      | 138,605                 |
|                                                                                  |                                                | DJ-23-02-32-3                                                                                             |                                                |                                      |                         |
| Edward Byrne Memorial Justice Assistance Grant Program                           | 16.738                                         |                                                                                                           |                                                |                                      | 198,845                 |

**Boulder County, Colorado**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

| Federal Grantor/Pass Through Entity/Program or Cluster Title                                               | Assistance<br>Listing Number<br>(ALN) | Pass-Through Entity<br>Identifying<br>Number/Program<br>Number | Passed Through<br>to<br>Subrecipients | Cluster and<br>ALN Subtotals | Amount           |
|------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------------------------------------------|---------------------------------------|------------------------------|------------------|
|                                                                                                            |                                       |                                                                |                                       |                              |                  |
| <i>Passed Through City of Colorado Springs</i>                                                             |                                       |                                                                |                                       |                              |                  |
| Missing and Exploited Children (MEC) Program                                                               | 16.543                                | 15PJDP-21-GK-03813-<br>MECP                                    |                                       |                              | 39,471           |
| <b>Total US Department of Justice</b>                                                                      |                                       |                                                                |                                       |                              | <b>2,063,493</b> |
| <b>US Department of Labor</b>                                                                              |                                       |                                                                |                                       |                              |                  |
| <i>Employment Service Cluster</i>                                                                          |                                       |                                                                |                                       |                              |                  |
| <i>Passed Through Colorado Department of Labor and Employment</i>                                          |                                       |                                                                |                                       |                              |                  |
| Employment Service/Wagner-Peyser Funded Activities                                                         | 17.207                                | WAG23BO/WAG23BO-<br>WSJH/WAG24BO/WA<br>G24BO-WSJH              |                                       |                              | 939,724          |
| Unemployment Insurance                                                                                     | 17.225                                | 23RES/28C3/24RESB<br>O                                         |                                       |                              | 152,641          |
| Trade Adjustment Assistance                                                                                | 17.245                                | TCA22<br>JVSG24BO-<br>DVOP/JVSG24BO-<br>LVER                   |                                       |                              | 7,398            |
| Jobs for Veterans State Grants                                                                             | 17.801                                |                                                                |                                       |                              | 15,000           |
| <i>Subtotal Employment Service Cluster</i>                                                                 |                                       |                                                                |                                       | <u>954,724</u>               |                  |
| <i>WIOA (Workforce Integration Opportunity Act) Cluster</i>                                                |                                       |                                                                |                                       |                              |                  |
| <i>Passed Through Colorado Department of Labor and Employment</i>                                          |                                       |                                                                |                                       |                              |                  |
| WIOA (Workforce Innovation and Opportunity Act) Adult Programs                                             | 17.258                                | Various                                                        |                                       |                              | 133,747          |
| WIOA (Workforce Innovation and Opportunity Act) Youth Activities                                           | 17.259                                | Various                                                        |                                       |                              | 484,337          |
| WIOA (Workforce Innovation and Opportunity Act) Dislocated Worker Program                                  | 17.278                                | Various                                                        |                                       |                              | 559,392          |
| <i>Subtotal WIOA (Workforce Integration Opportunity Act) Cluster</i>                                       |                                       |                                                                |                                       | <u>1,177,476</u>             |                  |
| <i>Passed Through City and County of Denver</i>                                                            |                                       |                                                                |                                       |                              |                  |
| H-1B Job Training Grants                                                                                   | 17.268                                | N/A                                                            |                                       |                              | 319,401          |
| <i>Passed Through Colorado Department of Labor and Employment</i>                                          |                                       |                                                                |                                       |                              |                  |
| WIA National Emergency Grants                                                                              | 17.277                                | 4Q23/4Q33-<br>QUESTBO/ADMN<br>QUESTBO/PROG                     |                                       |                              | 344,944          |
| <i>Passed Through Arapahoe County</i>                                                                      |                                       |                                                                |                                       |                              |                  |
| Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker National<br>Reserve Demonstration Grants | 17.280                                | N/A                                                            |                                       |                              | 67,872           |
| <b>Total US Department of Labor</b>                                                                        |                                       |                                                                |                                       |                              | <b>3,024,456</b> |
| <b>US Department of Transportation</b>                                                                     |                                       |                                                                |                                       |                              |                  |
| <i>Direct Program</i>                                                                                      |                                       |                                                                |                                       |                              |                  |
| Safe Streets and Roads for All                                                                             | 20.939                                | 693JJ32340258                                                  |                                       |                              | 227,979          |
| <i>Passed Through Colorado Department of Transportation</i>                                                |                                       |                                                                |                                       |                              |                  |
| Federal-Aid Highway Program, Federal Lands Highway Program                                                 | 20.205                                | N/A/22-HTD-ZL-<br>00253/491002939                              |                                       |                              | 126,897          |
| <i>Federal Transit Cluster</i>                                                                             |                                       |                                                                |                                       |                              |                  |
| <i>Direct Program</i>                                                                                      |                                       |                                                                |                                       |                              |                  |
| Federal Transit Formula Grants                                                                             | 20.507                                | CO-2023-021-00                                                 |                                       |                              | 680,514          |
| <i>Subtotal Federal Transit Cluster</i>                                                                    |                                       |                                                                |                                       | <u>680,514</u>               |                  |
| <i>Transit Services Programs Cluster</i>                                                                   |                                       |                                                                |                                       |                              |                  |
| <i>Passed Through Via Mobility</i>                                                                         |                                       |                                                                |                                       |                              |                  |
| Enhanced Mobility of Seniors and Individuals with Disabilities - Section 5310<br>Program                   | 20.513                                | N/A                                                            |                                       |                              | 71,714           |
| <i>Subtotal Transit Services Programs Cluster</i>                                                          |                                       |                                                                |                                       | <u>71,714</u>                |                  |
| <b>Total US Department of Transportation</b>                                                               |                                       |                                                                |                                       |                              | <b>1,107,104</b> |
| <b>US Department of the Treasury</b>                                                                       |                                       |                                                                |                                       |                              |                  |
| <i>Direct Program</i>                                                                                      |                                       |                                                                |                                       |                              |                  |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)                                        | 21.027                                | ARPA 6/28/21                                                   | \$ 6,065,427                          |                              | 13,673,347       |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)                                        | 21.027                                | 20-1982-0-1-806                                                |                                       |                              | 60,361           |
| <i>Passed Through Colorado Housing and Finance Authority</i>                                               |                                       |                                                                |                                       |                              |                  |
| Homeowner Assistance Fund (HAF)                                                                            | 21.026                                | H.R. 1319                                                      |                                       |                              | 15,000           |
| <i>Passed Through Colorado Dept. of Public Health and Environment</i>                                      |                                       |                                                                |                                       |                              |                  |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)                                        | 21.027                                | PO FAAA 2022*9702<br>Task Order<br>2024*0684/2024*300<br>9     |                                       |                              | 389,086          |
| <i>Passed Through Colorado Department of Human Services</i>                                                |                                       |                                                                |                                       |                              |                  |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)                                        | 21.027                                | N/A                                                            |                                       |                              | 410,083          |
| <i>Passed Through Colorado Department of Labor and Employment</i>                                          |                                       |                                                                |                                       |                              |                  |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)                                        | 21.027                                | 4CLA/4CLP/4FII                                                 |                                       |                              | 366,482          |

**Boulder County, Colorado**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

| Federal Grantor/Pass Through Entity/Program or Cluster Title                                                             | Assistance<br>Listing Number<br>(ALN) | Pass-Through Entity<br>Identifying<br>Number/Program<br>Number  | Passed Through<br>to<br>Subrecipients | Cluster and<br>ALN Subtotals | Amount     |
|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------|---------------------------------------|------------------------------|------------|
| Passed Through CDHS-Colorado Department of Human Services - Behavioral Health Administration                             |                                       |                                                                 |                                       |                              |            |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)                                                      | 21.027                                | 24 IBEH 183787, 25 IBEH 189808/HB22-1281, HB22-1326 TA Services |                                       |                              | 2,065,822  |
| Passed Through Colorado Department of Local Affairs - Division of Housing                                                |                                       |                                                                 |                                       |                              |            |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)                                                      | 21.027                                | SLFRP0126                                                       |                                       |                              | 180,241    |
| Passed Through Office of the State Court Administrator                                                                   |                                       |                                                                 |                                       |                              |            |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)                                                      | 21.027                                | Letter Agreement 5/31/23                                        |                                       |                              | 126,533    |
| Subtotal Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)                                                      |                                       |                                                                 |                                       | 17,271,955                   |            |
| Total US Department of the Treasury                                                                                      |                                       |                                                                 |                                       |                              | 17,286,955 |
| US Environmental Protection Agency                                                                                       |                                       |                                                                 |                                       |                              |            |
| Passed Through CDPHE Air Pollution                                                                                       |                                       |                                                                 |                                       |                              |            |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | 66.034                                | 2023*0382<br>AMD#1/2023*0382<br>AMD#2                           |                                       |                              | 23,967     |
| Passed Through Colorado Dept. of Public Health and Environment                                                           |                                       |                                                                 |                                       |                              |            |
| Performance Partnership Grants                                                                                           | 66.605                                | PO.FEEA,2024000071<br>62/PO.FEEA<br>202500005836                |                                       |                              | 14,039     |
| Total US Environmental Protection Agency                                                                                 |                                       |                                                                 |                                       |                              | 38,006     |
| US Department of Labor                                                                                                   |                                       |                                                                 |                                       |                              |            |
| Passed Through Colorado Department of Labor and Employment                                                               |                                       |                                                                 |                                       |                              |            |
| Rehabilitation Services Vocational Rehabilitation Grants to States                                                       | 84.126                                | N/A FY23FY24                                                    |                                       |                              | 88,373     |
| Total US Department of Labor                                                                                             |                                       |                                                                 |                                       |                              | 88,373     |
| United State Election Assistance Commission                                                                              |                                       |                                                                 |                                       |                              |            |
| Passed Through Colorado Department of State                                                                              |                                       |                                                                 |                                       |                              |            |
| HAVA Election Security Grants                                                                                            | 90.404                                | CO1801001-01                                                    |                                       |                              | 344,854    |
| Total United State Election Assistance Commission                                                                        |                                       |                                                                 |                                       |                              | 344,854    |
| US Department of Health and Human Services                                                                               |                                       |                                                                 |                                       |                              |            |
| Direct Program                                                                                                           |                                       |                                                                 |                                       |                              |            |
| Title IV-E Kinship Navigator Program                                                                                     | 93.471                                | N/A                                                             |                                       |                              | 449,540    |
| Title IV-E Prevention Program                                                                                            | 93.472                                | N/A                                                             |                                       |                              | 225,673    |
| Head Start Cluster                                                                                                       |                                       |                                                                 |                                       |                              |            |
| Head Start                                                                                                               | 93.600                                | 08CH011579-04/08CH011579-05                                     |                                       |                              | 911,431    |
| Subtotal Head Start Cluster                                                                                              |                                       |                                                                 |                                       | 911,431                      |            |
| Aging Cluster                                                                                                            |                                       |                                                                 |                                       |                              |            |
| Passed Through Colorado Department of Human Services                                                                     |                                       |                                                                 |                                       |                              |            |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers                     | 93.044                                | Various                                                         |                                       |                              | 639,352    |
| Special Programs for the Aging, Title III, Part C, Nutrition Services                                                    | 93.045                                | Various                                                         |                                       |                              | 430,579    |
| Subtotal Aging Cluster                                                                                                   |                                       |                                                                 |                                       | 1,069,931                    |            |
| CCDF Cluster                                                                                                             |                                       |                                                                 |                                       |                              |            |
| Passed Through Colorado Department of Human Services                                                                     |                                       |                                                                 |                                       |                              |            |
| Child Care and Development Block Grant                                                                                   | 93.575                                | G1801COCCDF<br>G1701COCCDF                                      |                                       |                              | 7,091,126  |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF)                                    | 93.596                                | G1801COCCDF,G1701COCCDF                                         |                                       |                              | 3,538,078  |
| Subtotal CCDF Cluster                                                                                                    |                                       |                                                                 |                                       | 10,629,204                   |            |
| Medicaid Cluster                                                                                                         |                                       |                                                                 |                                       |                              |            |
| Passed Through Colorado Department of Human Services                                                                     |                                       |                                                                 |                                       |                              |            |
| Medical Assistance Program (Medicaid; Title XIX)                                                                         | 93.778                                | 20-0013/24 IHEA<br>181661                                       |                                       |                              | 4,362,603  |
| Passed Through Colorado Department of Health Care Policy & Financing                                                     |                                       |                                                                 |                                       |                              |            |
| Medical Assistance Program (Medicaid; Title XIX)                                                                         | 93.778                                | N/A                                                             |                                       |                              | 47,801     |
| Subtotal Medicaid Cluster                                                                                                |                                       |                                                                 |                                       | 4,410,404                    |            |
| Passed Through Colorado Department Of Public Health and Environment                                                      |                                       |                                                                 |                                       |                              |            |
| Medical Reserve Corps Small Grant Program (MRC)                                                                          | 93.008                                | PO 2024-1731<br>23 FAA 00005                                    |                                       |                              | 13,279     |
| Injury Prevention and Control Research and State and Community Based Programs                                            | 93.136                                | 20241*3835                                                      |                                       |                              | 60,316     |

**Boulder County, Colorado**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

| <b>Federal Grantor/Pass Through Entity/Program or Cluster Title</b>                                                                                                     | <b>Assistance<br/>Listing Number<br/>(ALN)</b> | <b>Pass-Through Entity<br/>Identifying<br/>Number/Program<br/>Number</b>                                       | <b>Passed Through<br/>to<br/>Subrecipients</b> | <b>Cluster and<br/>ALN Subtotals</b> | <b>Amount</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------|---------------|
| Immunization Cooperative Agreements                                                                                                                                     | 93.268                                         | PO, FHJA,<br>202100010265/2024*<br>0014/ 2025*0007<br>(Contract amend #2)<br>Master Task order 23<br>FAA 00005 |                                                |                                      | 268,959       |
| Emerging Infections Program                                                                                                                                             | 93.317                                         | 2023*2718-<br>2024*2514<br>2023-0352                                                                           |                                                |                                      | 78,506        |
| Block Grants for Prevention and Treatment of Substance Abuse (SABG)                                                                                                     | 93.959                                         | Amendment #1/ #2<br>23 FAA 00005                                                                               |                                                |                                      | 182,737       |
| Centers for Disease Control and Prevention Collaboration with Academia to<br>Strengthen Public Health                                                                   | 93.967                                         | Task Order<br>2024*0684                                                                                        |                                                |                                      | 132,213       |
| Public Health Emergency Preparedness                                                                                                                                    | 93.069                                         | 25 FAA 00005<br>2025*0074/2024*015<br>5 Amendment No. 4                                                        |                                                |                                      | 61,048        |
| Public Health Emergency Preparedness                                                                                                                                    | 93.069                                         | 23 FAA 00005<br>2025*0101/2024*007<br>1 Amendment No. 8<br>PO                                                  |                                                |                                      | 327,902       |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)                                                                                                      | 93.323                                         | 2024*2261/PO,FHCA,<br>202400002261<br>Master Contract 23<br>FAA 00005<br>Task Order                            |                                                |                                      | 340,989       |
| Emerging Infections Programs                                                                                                                                            | 93.317                                         | 2024*2517<br>2022*0900 Option                                                                                  |                                                |                                      | 9,344         |
| Maternal and Child Health Services Block Grant to the States<br><i>Passed Through Colorado Department of Human Services</i>                                             | 93.994                                         | Letter #2 -Letter #3                                                                                           |                                                |                                      | 134,981       |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health<br>Promotion Services                                                                  | 93.043                                         | 2101COPHC6-<br>00/2301COOAPH/240<br>1COOAPH                                                                    |                                                |                                      | 39,286        |
| National Family Caregiver Support, Title III, Part E (NFCSP)                                                                                                            | 93.052                                         | Various                                                                                                        |                                                |                                      | 125,451       |
| Guardianship Assistance                                                                                                                                                 | 93.090                                         | 2018-CZ-BX-0025<br>1 U79 SM063221-01,<br>5H79 SM062325-02                                                      |                                                |                                      | 128,039       |
| MaryLee Allen Promoting Safe and Stable Families Program                                                                                                                | 93.556                                         | 1801COFPSS,<br>1711COFPCV,<br>1701COFPSS<br>1804COCSES                                                         |                                                |                                      | 125,673       |
| Temporary Assistance for Needy Families [TANF]                                                                                                                          | 93.558                                         | 1804COCSES                                                                                                     |                                                |                                      | 4,892,975     |
| Child Support Services                                                                                                                                                  | 93.563                                         | 1804COCSES                                                                                                     |                                                |                                      | 3,197,255     |
| Low-Income Home Energy Assistance (LIHEAP)                                                                                                                              | 93.568                                         |                                                                                                                |                                                |                                      | 233,592       |
| Stephanie Tubbs Jones Child Welfare Services Program                                                                                                                    | 93.645                                         | 1801COCWSS                                                                                                     |                                                |                                      | 63,873        |
| Foster Care Title IV-E                                                                                                                                                  | 93.658                                         | 1801COFOST                                                                                                     |                                                |                                      | 3,538,024     |
| Adoption Assistance                                                                                                                                                     | 93.659                                         | 1801COADPT<br>1801COSOSR,1701C<br>OSOSR/1801COSOSR                                                             |                                                |                                      | 1,101,093     |
| Social Services Block Grant - SSBG Program, SSBG-Consolidated Block Grant (CBG)<br>Program                                                                              | 93.667                                         | ,1701COSOSR                                                                                                    |                                                |                                      | 1,277,764     |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood                                                                                               | 93.674                                         | 2001COCILP<br>2101COAPC6,<br>2201COLOC6                                                                        |                                                |                                      | 87,033        |
| Elder Abuse Prevention Intervention Projects<br><i>Passed Through National Environmental Health Association</i>                                                         | 93.747                                         |                                                                                                                |                                                |                                      | 34,520        |
| Food and Drug Administration Research<br><i>Passed Through SAMHSA</i>                                                                                                   | 93.103                                         | Various                                                                                                        |                                                |                                      | 83,192        |
| Substance Abuse and Mental Health Services Projects of Regional and National<br>Significance (PRNS)<br><i>Passed Through Centers for Disease Control and Prevention</i> | 93.243                                         | 1H79SP082350-01<br>21SP82350A/5H79SP<br>082350-04                                                              |                                                |                                      | 241,877       |
| Drug-Free Communities Support Program Grants (DFC)<br><i>Passed Through Colorado Department of Regulatory Agency</i>                                                    | 93.276                                         | 5 NH28CE003101-<br>04/05-00                                                                                    |                                                |                                      | 79,551        |
| State Health Insurance Assistance Program (SHIP)<br><i>Passed Through Colorado Department of Local Affairs</i>                                                          | 93.324                                         | 90SAPG0060-03-<br>00/90MPPG0094-01-<br>00/90SAPG0060-04-<br>00                                                 |                                                |                                      | 82,787        |
| Community Services Block Grant (CSBG)<br><i>Passed Through Colorado Department of Early Childhood</i>                                                                   | 93.569                                         | CSBG 21-009/CSBG<br>24-005                                                                                     |                                                |                                      | 433,886       |

**Boulder County, Colorado**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

| Federal Grantor/Pass Through Entity/Program or Cluster Title                                                                                       | Assistance<br>Listing Number<br>(ALN) | Pass-Through Entity<br>Identifying<br>Number/Program<br>Number       | Passed Through<br>to<br>Subrecipients | Cluster and<br>ALN Subtotals | Amount               |
|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------------------------------------------------|---------------------------------------|------------------------------|----------------------|
|                                                                                                                                                    |                                       |                                                                      |                                       |                              |                      |
| Child Welfare Research Training or Demonstration<br><i>Passed Through Colorado Department of Human Services - Behavioral Health Administration</i> | 93.648                                | 22 IHIA 174578<br>AMD#: 24 QAAA<br>185646-AMD#: CTGG1 QAAA 2025-xxxx |                                       |                              | 102,745              |
| Block Grants for Community Mental Health Services (MHBG)<br><i>Passed Through Denver Health and Hospital Authority</i>                             | 93.958                                | 24 IBEH 183484/25<br>IBEH 189545/25 IBEH 189715                      |                                       |                              | 333,338              |
| <b>Total US Department of Health and Human Services</b>                                                                                            |                                       |                                                                      |                                       |                              | <b>35,508,411</b>    |
| <b>Corporation for National and Community Service</b><br><i>Direct Program</i>                                                                     |                                       |                                                                      |                                       |                              |                      |
| AmeriCorps Volunteers In Service to America 94.013                                                                                                 | 94.013                                | N/A                                                                  |                                       |                              | 40,723               |
| <b>Total Corporation for National and Community Service</b>                                                                                        |                                       |                                                                      |                                       |                              | <b>40,723</b>        |
| <b>US Department of Homeland Security</b><br><i>Passed Through Colorado Department of Public Safety</i>                                            |                                       |                                                                      |                                       |                              |                      |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)                                                                            | 97.036                                | PA-4145                                                              |                                       |                              | 22,079,476           |
| Hazard Mitigation Grant (HMGP)                                                                                                                     | 97.039                                | HMGP4634-12F-BOU<br>22EM-24-07/23EM-24-21                            |                                       |                              | 213,841              |
| Emergency Management Performance Grants (EMPG)                                                                                                     | 97.042                                |                                                                      |                                       |                              | 73,922               |
| <b>Total US Department of Homeland Security</b>                                                                                                    |                                       |                                                                      |                                       |                              | <b>22,367,239</b>    |
| <b>Neighborhood Reinvestment Corporation (dba NeighborWorks America)</b><br><i>Passed Through Colorado Housing and Finance Authority</i>           |                                       |                                                                      |                                       |                              |                      |
| NeighborWorks America Housing Stability Counseling Program                                                                                         | 99.U19                                | CHFA Sub-Grant Agreement                                             |                                       |                              | 6,985                |
| <b>Total Neighborhood Reinvestment Corporation (dba NeighborWorks America)</b>                                                                     |                                       |                                                                      |                                       |                              | <b>6,985</b>         |
| <b>GRAND TOTAL</b>                                                                                                                                 |                                       |                                                                      | <b>\$ 6,065,427</b>                   | <b>\$ 41,436,501</b>         | <b>\$ 88,018,289</b> |

**BOULDER COUNTY, COLORADO**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended December 31, 2024**

**NOTE 1: General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the primary government of Boulder County, Colorado and its component units, excluding the Boulder County Housing Authority, a blended component unit of the County, which expended \$35,976,225 in federal awards during the year ended December 31, 2024. The County's reporting entity is defined in Note 1 to the County's basic financial statements included in the Annual Comprehensive Financial Report (ACFR). 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. In addition, federal financial assistance awarded directly to eligible County Social Services recipients via Electronic Benefits Transfer (EBT) is also included in the Schedule of Expenditures of Federal Awards, with the exception of Food Stamps and WIC benefits. The State of Colorado issues EBT to the eligible County recipients. Only the federal amount of such pass-through awards and EBT transactions is included on the Schedule of Expenditures of Federal Awards.

**NOTE 2: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Boulder County (the County) under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of 2 CFR 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 the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Governmental funds are used to account for the County's federal grant activity. Amounts reported in the Schedule of Expenditures of Federal Awards are recognized on the modified accrual basis when they become a demand on current available federal resources and eligibility requirements are met, or on the accrual basis at the time liabilities are incurred and all eligibility requirements are met. For the Disaster Grants – Public Assistance (Presidentially Declared Disasters) Program, Assistance Listing Number (ALN) 97.036, this program is reported in the Schedule of Expenditures of Federal Awards based on expenditures incurred plus approvals of project worksheets by the grantor. Also, note that the following programs are reported in the Schedule of Expenditures of Federal Awards on the cash basis:

| <b><u>Program Title</u></b>                               | <b><u>ALN</u></b> |
|-----------------------------------------------------------|-------------------|
| State Administrative Matching Grants for the SNAP Program | 10.561            |
| Promoting Safe and Stable Families                        | 93.556            |
| Temporary Assistance for Needy Families                   | 93.558            |
| Child Support Enforcement                                 | 93.563            |
| CCDF Cluster                                              | 93.575, 93.596    |
| Child Welfare Services-State Grants                       | 93.645            |
| Foster Care-Title IV-E                                    | 93.658            |
| Adoption Assistance                                       | 93.659            |
| Social Services Block Grant                               | 93.667            |
| Chafee Foster Care Independence Program                   | 93.674            |
| Elder Abuse Prevention Interventions                      | 93.747            |
| Medicaid Cluster                                          | 93.778            |
| Child Abuse and Neglect Discretionary Activities          | 93.670            |
| Guardianship Assistance                                   | 93.090            |

**BOULDER COUNTY, COLORADO**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended December 31, 2024**

**NOTE 3: Noncash Programs**

Certain federal financial assistance programs do not involve cash awards to the County. These programs include the following:

| <b><u>Program Title</u></b>                                  | <b><u>ALN</u></b> |
|--------------------------------------------------------------|-------------------|
| Women, Infant, Children (WIC)                                | 10.244, 10.557    |
| Community Development Block Grant Program                    | 14.218            |
| Substance Abuse and Mental Health Services                   | 93.243            |
| Low-Income Home Energy Assistance Program (LIHEAP)           | 93.568            |
| Temporary Assistance for Needy Families (TANF)               | 93.558            |
| County Administration                                        | 93.667            |
| Child Welfare (including CHRP, RTC, Res MH, SB-80 and SB-94) | 93.645, 93.658    |
|                                                              | 93.659, 93.667    |
| Core Services                                                | 93.658            |
| Child Care Assistance Program (CCAP)                         | 93.596, 93.575    |
| Supplemental Nutrition Assistance Program (SNAP) Benefits    | 10.551            |

Total electronic disbursements authorized by the State through the Colorado Department of Human Services for 2024 were \$71,946,086 and \$2,879,446 authorized through the Colorado Department of Public Health and Environment.

**NOTE 4: De Minimis Indirect Cost Rate**

The County has declined to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 5: ALN and Contract Numbers**

Certain programs do not contain State or Federal contract numbers because they have not been assigned these numbers or the numbers were not obtainable.

**NOTE 6: Subrecipients**

The County funded one subrecipient, Boulder County Housing Authority, with the ALN 21.027, with \$6,065,427 of federally reimbursed expenses.

**BOULDER COUNTY, COLORADO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended December 31, 2024**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
  - Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
  - Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

**Identification of Major Federal Programs**

**Assistance Listing Numbers**

21.027

93.778

10.551, 10.561

97.036

**Name of Federal Program or Cluster**

COVID-19 Coronavirus State and Local Fiscal Recovery Fund

Grants to States for Medicaid

Supplemental Nutrition Assistance Program, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 2,640,549

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes        x   no

**BOULDER COUNTY, COLORADO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2024**

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2024-001**

Federal Agency: U.S. Department of the Treasury

Federal Program Name: Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

Assistance Listing Number: 21.027

Federal Award Identification Number and Year: SLFRP1640 2021

Pass-Through Agency: Not Applicable

Pass-Through Number(s): Not Applicable

Award Period: March 3, 2021 – December 31, 2024

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

**Criteria or specific requirement:** 2 CFR 200.430(g)(1)(iii) requires personnel expenses to reasonably reflect the total activity for which the employee is compensated by the recipient, not exceeding 100 percent of compensated activities.

**Condition:** For one out of 60 selected payroll transactions, we noted the employee had hours charged to the award in excess of actual hours worked with 224 hours charged to the program and only 168 worked.

**Questioned costs:** \$2,028.

**Context:** The County identified this issue prior to the audit and attempted to correct it, however an incorrect project code was applied in the correction, so the amount was not removed as intended and resulted in costs charged to the program above what was incurred.

**Cause:** An error was made in the process of allocating costs to this award and another error was made in the process of correcting the error. These errors were not identified in the County's review process.

**Effect:** The County charged \$2,028 to the award that was not based on employee compensation.

**Repeat Finding:** Not a repeat finding.

**Recommendation:** We recommend the County improve the review process over allocating payroll costs to ensure that payroll costs charged were for the proper amounts.

**Views of responsible officials:** There is no disagreement with the audit finding.



## Office of Financial Management

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Mailing Address: P.O. Box 471 • Boulder, CO 80306 • [www.BoulderCounty.gov](http://www.BoulderCounty.gov)

### **BOULDER COUNTY, COLORADO SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED DECEMBER 31, 2024**

Boulder County, Colorado respectfully submits the following summary schedule to prior audit findings for the year ended December 31, 2024.

Audit Period: 2023

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

#### **FINDINGS - FINANCIAL STATEMENT AUDIT**

None.

#### **FINDINGS – FEDERAL AWARD PROGRAMS AUDIT**

None.



## Office of Financial Management

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### **BOULDER COUNTY, COLORADO CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2024**

Boulder County respectfully submits the following corrective action plan for the year ended December 31, 2024.

Audit period: 1/1/2024 – 12/31/2024

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

#### **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

U.S. Department of the Treasury

2024-001      Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) – Assistance Listing No. 21.027

Recommendation: We recommend the County improve the review process over allocating payroll costs to ensure that payroll costs charged were for the proper amounts.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Ineligible costs were identified with other eligible costs. System process was reviewed and reconciled for any additional errors and process was updated to prevent system errors in the future. Payroll reporting was reviewed for accuracy and additional steps were taken to assist in correcting the system error and to prevent errors in the future for project costs.

Name of the contact person responsible for corrective action: Julie Fischer, Comptroller

Planned completion date for corrective action plan: December 2025.

