



Jefferson County, Colorado

Single Audit Reports

December 31, 2024



Jefferson County, Colorado
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December 31, 2024

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Jefferson County, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Program Description	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Sub-Totals by Pass-Through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
DEPARTMENT OF AGRICULTURE							
Passed through Colorado Department of Human Services:							
Supplemental Nutrition Assistance Program	10.551	*	\$ 82,562	\$ 82,562	\$ 82,562 1		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	4,243,885	4,243,885	4,243,885 1 \$	4,326,447 1 \$	\$ -
Passed through Colorado Department of Public Health and Environment:							
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557						
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC FFY2024	1,509,471				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	BFPC FFY2024	93,000				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Non-Cash Value	4,496,674				
			Assistance Listing 10.557 Subtotal:	6,099,145		6,099,145	-
Child and Adult Care Food Program	10.558	*		224,092		224,092	-
Passed through Colorado Department of Local Affairs:							
Schools and Roads - Grants to States	10.665	*		34,268	34,268 2	34,268 2	8,567
Passed through United States Forest Service:							
Community Project Funds - Congressionally Directed Spending	10.723	22-DG-11021600-033	162,319	162,319		162,319	-
TOTAL: DEPARTMENT OF AGRICULTURE						10,846,271	8,567
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Direct Funding:							
Community Development Block Grants/Entitlement Grants	14.218		681,847		681,847 3		
COVID-19 Community Development Block Grants/Entitlement Grants	14.218		11,399		11,399 3	693,246 3	
			Assistance Listing 14.218 Subtotal:	693,246		693,246	693,246
HOME Investment Partnerships Program	14.239			1,917,777		1,917,777	1,917,777
Passed through Colorado Department of Local Affairs:							
Emergency Solutions Grant Program	14.231	*	449,310	449,310		449,310	-
TOTAL: DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						3,060,333	2,611,023
DEPARTMENT OF INTERIOR							
Direct Funding:							
Payment in Lieu of Taxes	15.226	*		146,777		146,777	73,862
Passed through Colorado Department of Local Affairs:							
Minerals Leasing Act	15.437	*		99,430		99,430	-
TOTAL: DEPARTMENT OF INTERIOR						246,207	73,862
DEPARTMENT OF JUSTICE							
Direct Funding:							
State Criminal Alien Assistance Program	16.606		187,556	187,556		187,556	-
DNA Backlog Reduction Program	16.741						
DNA Backlog Reduction Program FY 2022-2024	16.741		137,311				
DNA Backlog Reduction Program FY 2024-2025	16.741		199,228				
			Assistance Listing 16.741 Subtotal:	336,539		336,539	-
Equitable Sharing Program	16.922		50,251	50,251		50,251	-
Passed through Colorado Department of Public Safety/Division of Criminal Justice:							
Crime Victim Assistance	16.575						
Sheriff Crime Victim Assistance (VOCA)	16.575	*	106,358				
Victim Advocacy VRA Crimes	16.575	*	490,236				
			Assistance Listing 16.575 Subtotal:	596,594		596,594	-
Crime Victim Compensation	16.576	20VC01/21VC01	1,654,650	1,654,650		1,654,650	-

The accompanying notes are an integral part of this schedule.

**Jefferson County, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024**

(Continued)

Program Description	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Sub-Totals by Pass-Through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
DEPARTMENT OF JUSTICE (CONTINUED)							
Passed through Colorado Department of Public Safety/ Division of Criminal Justice (Continued):							
Violence Against Women Formula Grants	16.588						
District Attorney-VAWA	16.588	*	88,033				
District Attorney-Sexual Assault Rapid Response	16.588	*	139,982				
			Assistance Listing 16.588 Subtotal:	228,015		228,015	-
Passed through City of Lakewood:							
Edward Byrne Memorial Justice Assistance Grant	16.738	*	341,562	341,562		341,562	-
TOTAL: DEPARTMENT OF JUSTICE						3,395,167	-
DEPARTMENT OF LABOR							
Direct Funding:							
Registered Apprenticeship	17.285		102,350	102,350		102,350	-
Passed through Colorado Department of Labor and Employment:							
Employment Service/Wagner-Peyser Funded Activities	17.207						
Governor's Summer Job Hunt 23 & 24	17.207	23A55WP000041/24A55WP000101	36,045				
Wagner-Peyser Plan Year 2023	17.207	23A55AT000023	651,395				
Wagner-Peyser Plan Year 2024	17.207	24A55WP000101	443,378				
			Assistance Listing 17.207 Subtotal:	1,130,818	1,130,818 4		
Jobs for Veterans State Grants	17.801						
FY21 JSVG Incentive Funds	17.801	*	33				
FY23 Disabled Veterans Outreach Program	17.801	23555DV000011	10,390				
FY24 Disabled Veterans Outreach Program	17.801	24555DV000073	12,815				
FY23 LVER	17.801	23555DV000011	6,803				
FY24 LVER	17.801	24555DV000073	7,843				
			Assistance Listing 17.801 Subtotal:	37,884	37,884 4	1,168,702 4	1,168,702
WIOA Adult Program	17.258						
WIA/WIOA Adult Program-Plan Year 2023/2024	17.258	23A55AT000023	92,929				
WIOA Adult Admin PY23/24	17.258	23A55AT000023	(24,752)				
WIOA Adult Admin PY24/25	17.258	24A55AT000086	286,945				
WIA/WIOA Adult Program-Plan Year 2023 2024 ETDP	17.258	23A55AT000023	12,060				
WIA/WIOA Adult Program-Plan Year 2024 2025 ETDP	17.258	24A55AT000086	273				
WIA/WIOA Adult Admin-Plan Year 2021 PIF	17.258	AA-38361-21-55-A-8	25,001				
WIOA Adult Admin EDW PY24	17.258	23A55AT000023	55,261				
			Assistance Listing 17.258 Subtotal:	447,717	447,717 5		
WIOA Youth Activities	17.259						
PY22 Youth	17.259	AA-38519-22-55-A-8	(2,093)				
PY23 Youth Admin	17.259	23A55AY000033	(13,859)				
PY24 Youth Admin	17.259	24A55AY000089	103,232				
PY22 Youth In School	17.259	AA-38519-22-55-A-8	(53)				
PY23 Youth In School	17.259	AA-38519-22-55-A-8	193,726				
PY24 Youth In School	17.259	24A55AY000089	64,773				
PY24 Youth In School WE	17.259	24A55AY000089	48,668				
PY23 Youth Out of School	17.259	AA-38519-22-55-A-8	233,309				
PY24 Youth Out of School	17.259	24A55AY000089	110,651				
PY24 Youth Out of School WE	17.259	24A55AY000089	58,410				
Youth Work Experience-Plan Year 2022 - In School	17.259	AA-38519-22-55-A-8	(92)				
Youth Work Experience-Plan Year 2023 - In School	17.259	AA-38519-22-55-A-8	29,437				
Youth Work Experience-Plan Year 2022 - Out of School	17.259	AA-38519-22-55-A-8	(100)				
Youth Work Experience-Plan Year 2023 - Out of School	17.259	AA-38519-22-55-A-8	61,929				
			Assistance Listing 17.259 Subtotal:	887,938	887,938 5		
Reentry Employment Opportunities	17.270						
FY24 Partners for Reentry Opportunities in Workforce Development (PROWD)	17.270	23A75DJ000005	62,010				
FY24 Partners for Reentry Opportunities in Workforce Development (PROWD) Admin	17.270	23A75DJ000005	11,668				
			Assistance Listing 17.270 Subtotal:	73,678		73,678	-

The accompanying notes are an integral part of this schedule.

**Jefferson County, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024**

(Continued)

Program Description	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Sub-Totals by Pass-Through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients	
DEPARTMENT OF LABOR (CONTINUED)								
Passed through Colorado Department of Labor and Employment (Continued):								
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277							
COVID-19 PY22 QUEST Disaster Recovery DWG-PROG/Admin	17.277	DW392162260A8	75,701					
COVID-19 PY23 QUEST Disaster Recovery DWG-PROG/Admin	17.277	23A60DW000016	349,975					
			Assistance Listing 17.277 Subtotal:	425,676		425,676	-	
Unemployment Insurance	17.225	23A60UR000001	393,097	393,097		393,097	-	
WIOA Dislocated Worker Formula Grants	17.278							
WIA/WIOA PY24 Performance Incentive Funds (PIF)	17.278	23A55AW000026	17					
WIA/WIOA Dislocated Works Plan Year 2023	17.278	23A55AW000026	248,537					
WFD PY24/FY25 WIOA Dislocated Worker (DW) 07/01/2024-PROG	17.278	23A55AW000026	323,037					
WIOA Evaluation DW 10% FY23	17.278	AA-38519-22-55-A-8	9,890					
WIA/WIOA Dislocated Worker Admin Plan Year 2023	17.278	23A55AT000023	17,792					
WIA/WIOA Dislocated Worker Admin Plan Year 2024	17.278	23A55AW000026	76,273					
WD PY23 Dislocated Worker ETD	17.278	23A55AW000026	123,981					
WDPY24/FY25 Dislocated Worker ETD	17.278	23A55AW000026	76,455					
WD FY23 WIOA Evaluation Dislocated Worker 25%	17.278	AA-38519-22-55-A-8	6,497					
WFD FY24 Enhanced Dislocated Worker	17.278	23A55AW000026	254,392					
WFD FY24 Enhanced Dislocated Worker (EDW) Admin	17.278	23A55AT000023	27,543					
			Assistance Listing 17.278 Subtotal:	1,164,414	1,164,414 5	2,500,069 5	2,500,069	-
Passed through City and County of Denver:								
H-1B Job Training Grants	17.268	*	58,317	58,317		58,317	-	
TOTAL: DEPARTMENT OF LABOR						4,721,889	-	
DEPARTMENT OF TRANSPORTATION								
Passed through Federal Aviation Administration:								
Airport Improvement Program	20.106	*	1,594,913	1,594,913		1,594,913	-	
Passed through Colorado Department of Transportation:								
National Priority Safety Programs	20.616	*	17,271	17,271	17,271 6			
Passed through Regional Air Quality Control:								
State and Community Highway Safety	20.600	69A375300004020COO	64,074	64,074	64,074 6	81,345 6	81,345	-
Passed through Office of Transportation Safety/Highway Safety Office:								
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	*	8,278	8,278		8,278	-	
TOTAL: DEPARTMENT OF TRANSPORTATION						1,684,536	-	

The accompanying notes are an integral part of this schedule.

**Jefferson County, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024**

(Continued)

Program Description	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Sub-Totals by Pass-Through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
DEPARTMENT OF TREASURY							
Direct Funding:							
Equitable Sharing Program	21.016		15,841	15,841		15,841	-
COVID-19 CORONAVIRUS State and Local Fiscal Recovery Funds	21.027		64,122,730				
COVID-19 Emergency Rental Assistance	21.023	*	1,649,078	1,649,078		1,649,078	1,649,078
Passed through Colorado Department of Public Health and Environment:							
COVID-19 CORONAVIRUS State and Local Fiscal Recovery Funds	21.027		729,977				
Passed through Colorado Department of Labor and Employment:							
COVID-19 CWDC Upskilling	21.027	SLFR0126	851,944				
COVID-19 Innovation Grant	21.027	SLFR0126	976,968				
COVID-19 Career Navigation and Coaching Staff	21.027	SLFR0126	59,156				
COVID-19 FFY22 Sector Partnership Convener	21.027	SLFR0126	108,904				
Passed through Colorado Department of Local Affairs:							
COVID-19 CSLFRF 15 Yr Comprehensive Plan	21.027	*	170,384				
COVID-19 SLFRP Transformational Homelessness Response	21.027	*	16,499				
Passed through Colorado Department of Human Services:							
COVID-19 State and Local Fiscal Recovery Funds	21.027	*	623,053				
Passed through Colorado Department of Health Care Policy & Financing:							
COVID-19 CORONAVIRUS State and Local Fiscal Recovery Funds	21.027	*	1,032,311				
			Assistance Listing 21.027 Subtotal:	68,691,926		68,691,926	-
						70,356,845	1,649,078
TOTAL: DEPARTMENT OF TREASURY							
U.S. ENVIRONMENTAL PROTECTION AGENCY							
Direct Funding:							
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		30,308	30,308		30,308	-
Passed through Colorado Department of Public Health & Environment:							
Performance Partnership Grants	66.605	HAZ-AS1-EPA	38,779	38,779		38,779	-
TOTAL: ENVIRONMENTAL PROTECTION AGENCY							
UNITED STATES ELECTION COMMISSION							
Passed through Colorado Department of State:							
HAVA Election Security Grants	90.404	CMS192620/CO1801001-01	246,326	246,326		246,326	-
TOTAL: UNITED STATES ELECTION COMMISSION							
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Direct Funding:							
Head Start	93.600		4,513,514	4,513,514	7	4,513,514	7
Passed through Colorado Department of Public Health and Environment:							
Public Health Emergency Preparedness	93.069		415,947				
JCPH EP CORE	93.069	C22PHPCONT	110,576				
JCPH EP CRI	93.069	CRI					
			Assistance Listing 93.069 Subtotal:	526,523		526,523	-
Injury Prevention and Control Research and State and Community Based Program	93.136	*	172,663	172,663		172,663	-
Family Planning Services	93.217	L21FPP FY21	221,544	221,544		221,544	-
Immunization Cooperative Agreements	93.268	IMM-Core Services-H21IMMCONT	363,883				
IMM COVID3	93.268	IMM#3	268,011				
IMM COVID4	93.268	IMM#4	292,769				
			Assistance Listing 93.268 Subtotal:	924,663		924,663	-

The accompanying notes are an integral part of this schedule.

**Jefferson County, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024**

(Continued)

Program Description	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Sub-Totals by Pass-Through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)							
Passed through Colorado Department of Public Health and Environment (Continued):							
Emerging Infections Programs	93.317						
Pertussis	93.317	Pertussis-H21EIPCONT	14,613				
Foodnet	93.317	FoodNet-H21EIPCONT	13,766				
			Assistance Listing 93.317 Subtotal:	28,379		28,379	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323						
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Round 2.1	93.323	ELC 2.1	552,108				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Round 2.2	93.323	ELC 2.1	2,557				
			Assistance Listing 93.323 Subtotal:	554,665		554,665	-
OPIOID STR							
HIV Prevention Activities CDHS HIV Syringe Access	93.788	EI13 HIV	91,882				
HIV Prevention High Impact	93.788	High Impact	103,441				
HIV Prevention Activities CDHS HIV Health care setting Category A	93.788	EI02 Category A	11,630				
HIV Prevention Activities CDHS HIV PWID Outreach	93.788	EI17 Outreach	26,950				
HIV Prevention Activities CDHS HIV HCV testing	93.788	EI28 Testing	14,884				
			Assistance Listing 93.788 Subtotal:	248,787		248,787	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	Non-Cash Value	3,288				
HIV Prevention Activities CDHS STD Biomedical Prevention Services	93.977	4C07 STD	41,395				
			Assistance Listing 93.977 Subtotal:	44,683		44,683	-
Maternal and Child Health Services Block Grant to the States	93.994	L21MCH LPHE/LPHC	268,623				
			Assistance Listing 93.994 Subtotal:	268,623		268,623	-
Passed through Colorado Department of Human Services:							
Guardianship Assistance Grant	93.090	*	50,386	50,386		50,386	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	*	25,693	25,693		25,693	-
Title IV-E Kinship Navigator Program	93.471	*	673,530	673,530		673,530	-
Title IV-E Prevention Services	93.472	*	331,235	331,235		331,235	-
Temporary Assistance for Needy Families (TANF)	93.558	*	8,535,334				
Temporary Assistance for Needy Families (TANF)	93.558	*	96,039				
			Assistance Listing 93.558 Subtotal:	8,631,373		8,631,373	-
Child Support Services	93.563	*	4,279,967	4,279,967		4,279,967	-
Marylee Allen Promoting Safe & Stable Families	93.556	*	3,102	3,102		3,102	-
Low-Income Home Energy Assistance	93.568	*	449,290	449,290		449,290	-
Child Care and Development Block Grant	93.575	*	6,796,495	6,796,495	6,796,495 8		
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	3,266,351	3,266,351	3,266,351 8	10,062,846 8	10,062,846
Stephanie Tubbs Jones Child Welfare Services Program: Title IV-B - Child Care	93.645	*	219,855	219,855			219,855
Foster Care-Title IV-E	93.658	*	4,931,481	4,931,481			4,931,481
Adoption Assistance	93.659	*	2,433,646	2,433,646			2,433,646
Social Services Block Grant	93.667	*	1,793,189	1,793,189			1,793,189
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	*	133,207	133,207			133,207
Elder Abuse Prevention Interventions Program: Pandemic	93.747	*	(7,470)	(7,470)			(7,470)
Preventive Health and Health Services Block Grant	93.991	*	25,546	25,546			25,546
Passed through Colorado Department of Health Care Policy and Financing:							
Medical Assistance Program:							
SEP - Options for Long Term Care	93.778	21-160384	679,724		679,724 9		
Case Management Agency	93.778	*	1,725,848		1,725,848 9		
Medicaid: Title XIX	93.778	*	5,498,879		5,498,879 9	7,904,451 9	
			Assistance Listing 93.778 Subtotal:	7,904,451		7,904,451	-
Passed through Colorado Department of Local Affairs:							
Community Services Block Grant	93.569	*	376,692	376,692		376,692	-
TOTAL: DEPARTMENT OF HEALTH AND HUMAN SERVICES						49,822,063	-

The accompanying notes are an integral part of this schedule.

**Jefferson County, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024**

(Continued)

<u>Program Description</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Sub-Totals by Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Clusters</u>	<u>Totals by Agency</u>	<u>Amounts Passed-Through to Subrecipients</u>
DEPARTMENT OF HOMELAND SECURITY							
Passed through Colorado Department of Public Safety:							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	*	40,483				
Emergency Operations Center	97.052	23EOC24-JEFFCO	7,493	7,493		7,493	-
Passed through Arapahoe County Government:							
Homeland Security Program	97.067	23SHS24NCR	98,970	98,970		98,970	-
Passed through Colorado Division of Homeland Security & Emergency Management:							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	741696 P/W#5	597,743				
			Assistance Listing 97.036 Subtotal:	638,226		638,226	-
Emergency Management Performance Grants	97.042	*		80,078		80,078	-
TOTAL: DEPARTMENT OF HOMELAND SECURITY						824,767	-
EXECUTIVE OFFICE OF THE PRESIDENT							
Office of National Drug Control Policy:							
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001		247,754	247,754		247,754	-
TOTAL: EXECUTIVE OFFICE OF THE PRESIDENT						247,754	-
TOTAL: FEDERAL EXPENDITURES				\$ 145,521,245	\$ 31,284,888	\$ 31,284,888	145,521,245
							\$ 8,685,060

* Pass-Through Entity Identifying Number NOT AVAILABLE

Cluster Legend:

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

The accompanying notes are an integral part of this schedule.

Jefferson County, Colorado
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

General

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

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Jefferson County under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Jefferson County, it is not intended to and does not present the financial position, changes in net position or cash flows of Jefferson County. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

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

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

Cluster/Program	Federal Assistance Listing Number
SNAP Cluster	10.551 & 10.561
COVID-19 CORONAVIRUS State and Local Fiscal Recovery Funds	21.027
Guardianship Assistance Grant	93.090
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092
Title IV-E Kinship Navigator Program	93.471
Title IV-E Prevention Services	93.472
Temporary Assistance for Needy Families (TANF)	93.558
Child Support Services	93.563
Marylee Allen Promoting Safe & Stable Families	93.556
Low-Income Home Energy Assistance	93.568
Child Care and Development Block Grant	93.575
Child Care Mandatory and Matching Funds of the Child Care and Develop	93.596
Stephanie Tubbs Jones Child Welfare Services Program: Title IV-B - Chik	93.645
Foster Care-Title IV-E	93.658
Adoption Assistance	93.659
Social Services Block Grant	93.667
John H. Chafee Foster Care Program for Successful Transition to Adulthc	93.674
Elder Abuse Prevention Interventions Program: Pandemic	93.747
Medicaid Cluster	93.778

Jefferson County, Colorado
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

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

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

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

Note 2. Federal Financial Assistance Listing

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

Note 3. Noncash Programs

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

10.557	WIC Food Vouchers	\$ 4,496,674
93.977	Chlamydia Tests	\$ 3,288

Note 4. Human Service Programs

The County's Department of Human Services operates several federally funded human services programs where benefits are provided to qualified citizens. The benefit distribution method consists of participants receiving benefits using a state-maintained electronic banking card (EBT) instead of the County's cash disbursements. The Colorado Department of Human Services provided total EBT authorizations to qualified citizens in the County, in the amount of \$131,001,552, of which \$106,684,143 is the federal share. The revenue and expenditures associated with these federal programs are not recognized in the County's basic financial statements or in the Schedule.

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

Independent Auditor's Report

Board of Commissioners
Jefferson County, Colorado
Golden, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson County, 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 June 30, 2025.

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.

Forvis Mazars, LLP

**Denver, Colorado
June 30, 2025**

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

Independent Auditor's Report

Board of Commissioners
Jefferson County, Colorado
Golden, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Jefferson 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 County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Jefferson County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 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 (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned 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 findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The County is responsible for preparing a corrective action plan to address each audit finding included in our auditor’s report. The County’s corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson 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. We have issued our report thereon dated June 30, 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used

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

Forvis Mazars, LLP

**Denver, Colorado
June 30, 2025**

Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
2024-001	<p>Finding: Allowable Activities & Allowable Costs and Eligibility Federal Assistance Listing Number 93.658 – Foster Care-Title IV-E Department of Health and Human Services, Passed-Through Colorado Department of Human Services Award Number – None Provided; Award Year 2024</p> <p>Criteria or Specific Requirement: Funds may be expended for foster care maintenance payments on behalf of eligible children, in accordance with the Title IV-E agency’s foster care maintenance payment rate schedule and in accordance with 45 CFR section 1356.21, to individuals serving as foster family homes, to childcare institutions, or public/private child-placement or child-care agencies. In accordance with Code of Colorado Regulations (CCR) section 7.302.2, for each child, Jefferson County Human Services (JCHS) must have an agreement with the provider which details the daily maintenance payments. JCHS agreement to purchases services must be signed by the provider and JCHS. Additionally, in accordance with CCR section 7.301.3, the Family Services Plan shall be reviewed in conference with the caseworker and supervisor every 90 calendar days.</p> <p>Condition: During our testing, we noted the following:</p> <ul style="list-style-type: none"> • Two instances out of 40 where there was no signed agreement in place to support revised maintenance payments following a child’s 9th birthday. The correct maintenance amount was paid to the provider in accordance with the state of Colorado rates published in IM-CW–2024-0028 and IM-CW-2023-0021. • One instance out of 40 where the required 90-day review was not completed on time. The review was conducted 15 days late. <p>Questioned Costs: None.</p> <p>Context: We tested 40 foster care placements that received Title IV-E assistance for the year ended December 31, 2024, and noted the issues described above. The tested sample represented approximately \$102,000 in benefits issued. The total population consisted of approximately \$1.8 million in benefits issued to approximately 700 individuals. A non-statistical sampling methodology was used to select the sample.</p> <p>Effect: The absence of appropriate controls related to the above requirements increases the risk of incorrect maintenance payments or the provision of inappropriate services to clients.</p> <p>Cause: The state's foster care system did not automatically generate a notice that a new agreement to purchase services was needed based on the child's birthday. Additionally, JCHS lacks an effective control mechanism to proactively identify when a 90-day review is approaching or overdue.</p> <p>Identification as a Repeat Finding: Not applicable.</p>

Reference Number	Finding
	<p data-bbox="428 369 1455 548">Recommendation: We recommend that the County continue to strengthen internal controls related to eligibility determinations and maintenance payments. This includes evaluating the need for additional backup controls when relying on the state's foster care system. Additionally, we recommend that JCHS submit help desk tickets to the state to report the system limitation regarding notifications for agreement updates based on a child's birthday.</p> <p data-bbox="428 583 1455 642">Views of Responsible Officials: We agree with the finding. See separate report for planned corrective actions.</p>

Jefferson County, Colorado
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2024

Reference Number	Summary of Finding	Status
2023-001	<p>Finding: IT Segregation of Duties</p> <p>Recommendation: We recommend that duties are segregated within the application, and individuals who do not require administrative access are removed from the role. Additionally, we recommend that all users and their permissions are reviewed and that this process and what was reviewed is documented and retained. Finally, we recommend that formal documentation is created and retained to document the termination process of a user within Aumentum.</p>	Implemented
2023-002	<p>Finding: Financial Information Preparation</p> <p>Recommendation: We recommend that the County examine its current process over financial reporting and strengthen its existing policies and procedures to help ensure transactions are initially recorded timely and accurately. In addition, the County should consider either internal or external solutions for the financial statements and notes preparation. Finally, training should also continue for all Finance Department staff with responsibility over financial reporting and implement cross-training to limit the impact of turnover within the Department.</p>	Implemented
2023-003	<p>Finding: Management Override of Internal Controls</p> <p>Recommendation: Because management is primarily responsible for the design, implementation, and maintenance of internal control, organizations are always exposed to the danger of management override of controls, whether the Organization is publicly held, private, not-for-profit, or governmental.</p> <p>We recommend that a formal written understanding be developed and agreed to by both the County and the DA's office, specifically addressing the established controls and an agreement to follow such controls. In addition, we recommend the audit committee, Board of County Commissioners and senior management continue to stress the importance of adherence to internal controls to help ensure the proper tone at the top continues to be set by the County.</p>	Implemented

Jefferson County, Colorado
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2024

(Continued)

Reference Number	Summary of Finding	Status
2023-004	<p data-bbox="428 365 808 394">Finding: Subrecipient Monitoring</p> <p data-bbox="428 428 1214 516">Federal Assistance Listing Number 21.023 COVID-19 Emergency Rental Assistance Program, Department of Treasury, Award Number -ERAE0226, Award Year 2021</p> <p data-bbox="428 550 1214 850">Recommendation: We recommend that the County develop a risk assessment template or form to be completed over each federal subrecipient. The County should provide training to those administering grants over the development risk assessment template or form and the associated monitoring to be performed based on each assessed risk. In addition, the County should develop a subrecipient grant template to help ensure all required information is included within each award. Finally, the County should establish a policy or procedure over obtaining and reviewing audits completed over each of their subrecipients.</p>	Implemented