Douglas County, Colorado

Single Audit Reports

December 31, 2025

Douglas County, Colorado
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December 31, 2025

Douglas County, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Program or Cluster Title	Pass-Through Grantor	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures	Passed-Through to Subrecipients
U.S. Department of Agriculture					
SNAP Cluster					
Supplemental Nutrition Assistance Program (SNAP)	Colorado Department of Human Services	*	10.551	$ 54,375	$ -
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Colorado Department of Human Services	*	10.561	1,268,421	-
SNAP Cluster Subtotal				1,322,796	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Colorado Department of Public Health and Environment	*	10.557	2,200,297	-
				2,200,297	-
Schools and Roads Cluster					
Schools and Roads - Grants to States			10.665	37,837	-
Schools and Roads Cluster Subtotal				37,837	-
Total U.S. Department of Agriculture				**3,560,930**	**-**
U.S. Department of Justice					
Equitable Sharing Program	Colorado Department of Public Safety, Division of Criminal Justice	*	16.922	94,647	-
DNA Backlog Reduction Program	City of Aurora	*	16.741	10,892	-
Congressionally Recommended Awards	Substance Abuse and Mental Health Services Administration	*	16.753	426,300	-
State Criminal Alien Assistance Program	Bureau of Justice Assistance	*	16.606	32,788	-
Crime Victims Assistance (VOCA)	Colorado Department of Public Safety	22-VA-18-176	16.575	104,046	-
Crime Victim Compensation (VOCA)	Colorado Department of Public Safety	*	16.576	67,940	-
Total U.S. Department of Justice				**736,613**	**-**
U.S. Department of Transportation					
Highway Safety Cluster					
National Priority Safety Programs	Colorado Department of Transportation	*	20.616	23,417	-
Highway Safety Cluster Subtotal				23,417	-
Highway Planning and Construction	Colorado Department of Transportation	*	20.205	2,917,260	-
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	Denver Regional Council of Governments	EX21036	20.513	217,178	176,076
Transit Services Programs Cluster Subtotal				217,178	176,076
Federal Transit Cluster					
Federal Transit Formula Grants	Colorado Department of Transportation	*	20.507	147,063	-
Federal Transit Cluster Subtotal				147,063	-
Total U.S. Department of Transportation				**3,304,918**	**176,076**
U.S. Department of the Treasury					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds			21.027	9,791,458	5,976,533
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Colorado Department of Human Services	*	21.027	(8,886)	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Colorado Department of Early Childhood	SLFRP0126	21.027	18,660	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Colorado Department of Early Childhood	*	21.027	47,248	-
Total U.S. Department of the Treasury				**9,848,480**	**5,976,533**

Federal Grantor/Program or Cluster Title	Pass-Through Grantor	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures	Passed-Through to Subrecipients
U.S. Department of Health and Human Services					
Temporary Assistance for Needy Families	Colorado Department of Human Services	*	93.558	2,066,591	-
Child Support Services	Colorado Department of Human Services	*	93.563	1,409,223	-
CCDF Cluster					
Child Care and Development Block Grant	Colorado Department of Human Services	*	93.575	2,675,640	-
Child Care and Development Block Grant	Colorado Department of Early Childhood	*	93.575	207,829	-
Child Care and Development Block Grant	Colorado Department of Human Services	2302COCCDD	93.575	170,354	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Colorado Department of Human Services	*	93.596	440,820	-
CCDF Cluster Subtotal				3,494,643	-
Medicaid Cluster					
Grants to States for Medicaid	Colorado Department of Health Care Policy and Financing	*	93.778	2,467,869	-
Medicaid Cluster Subtotal				2,467,869	-
Title IV-E Prevention Program	Colorado Department of Human Services	*	93.472	65,766	-
Title IV-E Kinship Navigator Program	Colorado Department of Human Services	*	93.471	146,572	-
Foster Care Title IV-E	Colorado Department of Human Services	*	93.658	1,774,491	-
Stephanie Tubbs Jones Child Welfare Services Program	Colorado Department of Human Services	*	93.645	109,049	-
Adoption Assistance	Colorado Department of Human Services	*	93.659	827,608	-
Social Services Block Grant	Colorado Department of Human Services	*	93.667	692,526	-
Guardianship Assistance	Colorado Department of Human Services	*	93.090	55,722	-
COVID 19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Colorado Department of Public Health and Environment	202200006612	93.323	309,332	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	Colorado Department of Public Health and Environment	*	93.967	86,526	-
Public Health Emergency Preparedness	Colorado Department of Public Health and Environment	*	93.069	236,601	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Colorado Department of Public Health and Environment	*	93.069	85,400	-
Public Health Emergency Preparedness	Colorado Department of Public Health and Environment	NU90TP922028-04	93.069	5,178	-
				327,179	-
Immunization Cooperative Agreements	Colorado Department of Public Health and Environment	*	93.268	123,732	-
Community Services Block Grant	Colorado Department of Local Affairs	*	93.569	91,251	-
Congressional Directives	Colorado Department of Health and Human Services	1H79FG001006-01	93.493	175,100	-
Block Grants for Community Mental Health Services	Colorado Office of Behavioral Health	*	93.958	142,500	-
Maternal and Child Health Services Block Grant to the States	Colorado Department of Public Health and Environment	*	93.994	118,400	-
Total U.S. Department of Health and Human Services				**14,484,080**	**-**
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	Office of National Drug Control Policy (ONDCP)	*	95.001	2,202,603	-
Total Executive Office of the President				**2,202,603**	**-**
U.S. Department of Energy (DEO)					
Energy Efficiency and Conservation Block Grant Program (EECBG)			81.128	176,869	-
Total U.S. Department of Energy (DEO)				**176,869**	**-**

Douglas County, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025 (Continued)

Federal Grantor/Program or Cluster Title	Pass-Through Grantor	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures	Passed-Through to Subrecipients
U.S. Department of Homeland Security					
Homeland Security Grant Program	City and County of Denver	*	97.067	361,490	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Colorado Department of Public Safety/Division of Homeland Security and Emergency Management (DHSEM)	*	97.036	1,668,513	-
Total U.S. Department of Homeland Security				**2,030,003**	**-**
U.S. Department of the Interior					
Minerals Leasing Act	Colorado Department of Local Affairs	*	15.437	77,005	-
Total U. S. Department of the Interior				**77,005**	**-**
U.S. Department of Housing and Urban Development (HUD)					
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	Office of Community Planning and Development	B-22-CP-CO-0166	14.251	9,571	-
Total U.S. Department of Housing and Urban Development (HUD)				**9,571**	**-**
Total Expenditures of Federal Awards				**$ 36,431,072**	**$ 6,152,609**

* Number not readily available

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Douglas County, Colorado (the County) under programs of the federal government for the year ended December 31, 2025. The information 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 the County, it is not intended to and does not present the financial position or changes in net position or fund balance of the County.

Note B – Summary of Significant Accounting Policies

The County's summary of significant accounting policies is presented in Note 2 in the County's basic financial statements. 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
Medicaid Cluster	93.778
Temporary Assistance for Needy Families (TANF)	93.558
Child Support Services	93.563
CCDF Cluster	93.575 & 93.596
Social Services Block Grant	93.667
Guardianship Assistance	93.090
Title IV-E Kinship Navigator Program	93.471
Title IV-E Prevention Program	93.472
Stephanie Tubbs Jones Child Welfare Services Program	93.645
Foster Care Title IV-E	93.658
Adoption Assistance	93.659

When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Costs Rate

The County has elected not to use the de minimis cost rate allowed under the Uniform Guidance.

Note D – 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 $37,083,951 of which $29,660,922 is the federal share. These are not reflected on the Schedule of the County, as the program's compliance requirements are the responsibility of the State.

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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 County Commissioners
Douglas County, Colorado
Castle Rock, 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, each major fund, and the aggregate remaining fund information of Douglas County, Colorado (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 11, 2026.

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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 that we consider to be material weaknesses.

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.

Douglas County's Response to Findings

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

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
August 11, 2026

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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 County Commissioners
Douglas County, Colorado
Castle Rock, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Douglas County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2025. 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, 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, 2025.

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.

Report on Internal Control Over Compliance

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated August 11, 2026, 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
August 11, 2026

Section I – Summary of Auditor's Results

Financial Statements

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

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. Internal control over financial reporting:

   Material weakness(es) identified? ☒ Yes ☐ None reported

   Significant deficiency(ies) identified? ☐ Yes ☒ No

3. Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

4. Internal control over major federal awards programs:

   Material weakness(es) identified? ☐ Yes ☒ None reported

   Significant deficiency(ies) identified? ☐ Yes ☒ No

5. Type of auditor's report issued on compliance for major federal program(s):

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)? ☐ Yes ☒ No

7. Identification of major federal programs:

Cluster/Program	Federal Assistance Listing Number
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
Foster Care Title IV-E	93.658
Child Support Services	93.563
Medicaid Cluster	93.778
High Intensity Drug Trafficking Areas Program	95.001
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036

8. Dollar threshold used to distinguish between Type A and Type B programs: $1,092,932.

9. Auditee qualified as a low-risk auditee? ☐ Yes ☒ No

Section II – Financial Statement Findings

Reference Number	Finding
2025-001	**Finding: Financial Information Preparation**

Criteria or Specific Requirement: The County is responsible for preparing its financial statements and related note disclosures in accordance with generally accepted accounting principles. The County should maintain effective internal controls, including reconciliations, cross-checks, and supervisory reviews, to support the timely and accurate preparation of year-end financial statements and other financial reports.

Condition: During our review of the County's financial information, we identified several issues affecting the timeliness and accuracy of the information provided, including the following:

(1) The County incorrectly accrued a fiscal year 2026 expenditure in fiscal year 2025 within the American Rescue Plan Act fund. An audit adjustment of approximately $2.4 million was proposed, and the County recorded the adjustment.

(2) The Treasurer's Office recorded fiscal year 2025 highway user revenue in fiscal year 2026 within the Road and Bridge Fund. An audit adjustment of approximately $1.3 million was proposed, and the County recorded the adjustment.

(3) The Treasurer's Office recorded fiscal year 2025 franchise fee revenue in 2026 within the General Fund. An audit adjustment of approximately $0.4 million was proposed, and the County recorded the adjustment.

Effect: The errors described above required the County to revise its financial information in order to be fairly stated. This additional work contributed to delays in completing the audit and reporting the results to the Audit Committee within the agreed-upon timeline.

Cause: Based on our observations and inquiries of management, the Finance Department experienced staff turnover after year-end while also supporting implementation of the County's new enterprise resource planning system during the year-end close process.

Recommendation: We recommend that the County evaluate its financial reporting process and strengthen its policies, procedures, and review controls to help ensure transactions are recorded timely, accurately, and in the proper reporting period. The County should continue training and cross-training Finance Department and the Treasurer's Office personnel responsible for financial reporting to reduce the operational impact of staff turnover.

Views of Responsible Officials: Management agrees with the finding. Planned corrective actions are presented in a separate report.

Reference Number	Finding
2025-002	**Finding: Preparation of the Schedule of Expenditures of Federal Awards**

Criteria or Specific Requirement: Under 2 CFR § 200.510(b), an auditee must prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by its financial statements. The SEFA must include total federal awards expended and identify individual federal programs by federal agency using the applicable Assistance Listing numbers. For awards received as a subrecipient, the SEFA must also identify the pass-through entity and the identifying number assigned by that entity. The County's Department of Finance prepares the SEFA using information from the accounting system and supplemental information provided by departments that receive federal awards.

Condition: We identified the following two awards that were reported in the incorrect fiscal year. These errors resulted in multiple revisions to the SEFA during the audit:

(1) A federal award totaling $31,547 was included on the fiscal year 2025 SEFA but should have been included on the fiscal year 2024 SEFA.
(2) A federal award totaling $2,377,754 was included on the fiscal year 2025 SEFA but should have been included on the fiscal year 2026 SEFA.

Cause: Management's review controls over year-end accruals and SEFA preparation did not adequately verify that reported expenditures were supported by documentation showing

Effect: Federal agencies and pass-through entities rely on accurate SEFA information. Auditors also rely on the SEFA to determine the major programs selected for testing under the Uniform Guidance. Reporting expenditures in the incorrect period could affect that determination and result in incorrect programs being audited and an inaccurate SEFA.

Recommendation: We recommend that management strengthen its review controls over year-end accruals and SEFA preparation. Before recording significant accruals or including expenditures on the SEFA, management should require and review documentation supporting the period in which costs were incurred. Such documentation may include contracts, billing schedules, project status information, invoice dates, service or project periods, and other evidence demonstrating that obligations existed as of fiscal year-end.

Views of Responsible Officials: Management agrees with the finding. Planned corrective actions are presented in a separate report.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable.

Douglas County, Colorado
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2025

Reference Number	Finding	Status
	No matters are reportable.	