

**STATE OF COLORADO
STATEWIDE SINGLE AUDIT**

Fiscal Year Ended June 30, 2010



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The mission of the Office of the State Auditor is to improve the efficiency, effectiveness, and transparency of government for the people of Colorado by providing objective information, quality services, and solution-based recommendations.



February 15, 2011

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the fiscal year ended June 30, 2010. The audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the year ended June 30, 2010. The report includes our reports on compliance and other matters and internal control over financial reporting in accordance with *Government Auditing Standards* and requirements related to the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and our audit opinion on the Schedule of Expenditures of Federal Awards. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state agencies and institutions. Our opinion on the State's financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2010, which is available under separate cover.

This report may not include all of the findings and recommendations related to audits performed of state institutions and agencies. Some findings and recommendations are issued under separate report covers. However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through either the Statewide Single Audit or other audits.

The report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.



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OTHER REPORTS ISSUED APPLICABLE TO THE SINGLE AUDIT

The State’s Comprehensive Annual Financial Report for the fiscal year ended June 30, 2010, is available electronically from the Office of the State Controller at:

<http://www.colorado.gov/dpa/dfp/sco/CAFR/cafr10/cafr10.pdf>



Summary

STATE OF COLORADO STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 2010

Authority, Purpose, and Scope

This audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller General of the United States. We performed our audit work during the period from February through December 2010.

The purpose of this audit was to:

- Express an opinion on the State's financial statements for the fiscal year ended June 30, 2010.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 2010.
- Review internal accounting and administrative control procedures as required by generally accepted auditing standards and *Government Auditing Standards*.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior audit recommendations.

We have issued three opinions in connection with our financial and compliance audit of the State for Fiscal Year 2010. First, we issued an unqualified opinion on the State's financial statements for the fiscal year ended June 30, 2010. Our opinion on the financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2010, which is available electronically from the Office of the State Controller's website at <http://www.colorado.gov/dpa/dfp/sco/CAFR/cafr10/cafr10.pdf>.

The second and third opinions we have issued in connection with our Fiscal Year 2010 audit are included under Section V of this report. The second opinion we have issued is our report on the State's compliance with 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*. These standards and Statement on Auditing Standards No. 115 (SAS 115) issued by the American Institute of Certified Public Accountants (AICPA) require that we communicate matters related to the State's internal control over financial reporting identified

during our audit of the State's financial statements. The standards define three levels of internal control weaknesses that must be reported.

- A *deficiency in internal control* is the least serious level of internal control weakness. 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. Deficiencies in internal control are reported in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 1-4, 9-10, 17-21, 24, 29-30, 33-42, 44-46, and 94.
- A *significant deficiency* is a higher level of internal control weakness. A significant deficiency is a deficiency, or 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. Significant deficiencies are reported in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 5-8, 11-16, 22-23, 25-28, 31-32, 43, and 73.
- A *material weakness* is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, 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. We did not note matters involving the internal control over financial reporting and its operation during our audit that we consider to be material weaknesses.

Prior to each recommendation in this report, we have indicated the classification of the finding.

Finally, the third opinion we have issued is our report on the State's compliance with requirements applicable to major federal programs and internal control over compliance in accordance with the federal Office of Management and Budget's (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. We planned and performed the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements that could have a direct and material effect on a major federal program occurred. As with matters identified during our audit of the State's internal control over the financial reporting, we are required to communicate three levels of internal control issues related to each of the major federal programs. These three levels of internal control weaknesses over major federal programs are as follows:

- A *deficiency in internal control* is the least serious level of internal control weakness. A deficiency in an entity's internal control over compliance 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, noncompliance with a compliance requirement of a federal program on a timely basis. Deficiencies in

internal control are reported in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 47-50, 52-54, 67-72, 76, 90, 93, 98-99, 102, and 106.

- A *significant deficiency* is a higher level of internal control weakness. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over compliance with a 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. Significant deficiencies are reported in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 51, 55-66, 74-75, 77-89, 91-92, 94-97, 100-101, 103-105, and 107-109.
- A *material weakness* is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. Material weaknesses are reported in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 55-61, 78, and 107.

Prior to each recommendation in this report, we have indicated the classification of the finding.

During our testing of compliance with federal requirements, we determined the State did not comply with requirements regarding Matching, Level of Effort, Earmarking that is applicable to the Secure Payments for States and Counties Containing Federal Lands Program (CFDA No. 10.665); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Subrecipient Monitoring that are applicable to the Supplemental Nutrition Assistance Program Cluster (CFDA Nos. 10.551 and 10.561); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, and Subrecipient Monitoring that are applicable to the Children's Health Insurance Program (CFDA No. 93.767); and Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring, and Special Tests and Provisions that are applicable to the Medicaid Cluster (CFDA Nos. 93.777 and 93.778). Compliance with such requirements is necessary to meet requirements applicable to those programs. Material noncompliance associated with the above-mentioned programs is described in the accompanying Schedule of Findings and Questioned Costs as Recommendations Nos. 57-59, 62, 64-65, 78, and 107.

Current Year Findings and Recommendations

The Statewide Single Audit report presents our financial and compliance audit of the State of Colorado for Fiscal Year 2010. The report may not include all findings and recommendations from separately issued reports on audits of state departments, institutions, and agencies. However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through our audit.

As part of our audit, we examined, on a test basis, evidence supporting the amounts and disclosures in the State's financial statements. We considered internal control over financial reporting; tested compliance with certain provisions of federal and state laws, regulations, contracts, and grants; and tested account balances and transactions for proper financial reporting. The following section presents highlights of findings included in our report. The Recommendation Locator, following the Summary of Auditor's Results, includes a complete listing of all recommendations, agency responses, and implementation dates, as well as references to the location of each recommendation in the report.

Internal Controls

State agencies are responsible for having adequate internal controls in place to ensure compliance with laws and regulations and with management's objectives. As part of our audit, we tested controls over the processing of transactions and accounting for financial activity and identified the need for improvements in the following areas:

- The Department of Revenue had internal control weaknesses related to processing severance tax returns, income tax returns, tax edit reviews, and electronic funds transfers.
- Two agencies' internal controls over travel expenditures were inadequate. Overall the sample of transactions tested at the Department of Revenue and Department of State showed error rates of 18 and 48 percent, respectively. Problems identified included lack of sufficient supporting documentation, missing approvals, lack of timeliness, calculation errors, and coding errors.
- Internal controls over procurement card (P-card) expenditures were inadequate at three agencies. Overall the sample of transactions tested at the Departments of Natural Resources, Revenue, and Human Services showed error rates of 100 percent, 58 percent, and 27 percent, respectively. Problems identified included missing, late, or improper supervisor approval; incorrectly paying sales tax; split purchases; and incorrectly coded transactions.
- Three agencies did not have adequate payroll controls. At the Department of Agriculture 38 percent of the 120 time sheets tested were not properly certified by employees and/or supervisors. At the Department of Human Services five payroll adjustments were calculated incorrectly, resulting in over- and underpayments to employees ranging from \$1 to \$360; six personnel forms were not entered timely resulting in delayed payments to employees in several instances; and 19 time sheets were not certified timely. At the Department of State the payroll reconciliation failed to catch errors in five of the 31 payroll adjustments tested, resulting in an incorrect leave calculation, incorrect wage calculation, and missing approvals.
- Internal controls over cash were inadequate at three agencies. The Department of Labor and Employment did not draw federal funds down timely to cover expenses incurred

during the period, resulting in a deficit cash balance of approximately \$11.8 million as of June 30, 2010, that was covered through a loan from the State's General Fund. The Departments of Health Care Policy and Financing and Human Services were out of compliance with State Fiscal Rules that require checks to be deposited by the last day of the month. We found that four out of 27 (15 percent) cash receipt transactions tested at the Department of Health Care Policy and Financing and 23 out of 94 (24 percent) cash receipt transactions tested at the Department of Human Services were not deposited timely.

- Internal controls over revenue were inadequate at three agencies. At the Department of Health Care Policy and Financing we noted problems with the following: the recording and reconciliations of nursing facility provider fee revenue, improper classification of \$1.4 million in TABOR revenue, and improper classifications of about \$11.4 million as a credit against the current year's expenditures instead of as revenue. At the Department of Human Services we found that the Department did not prepare monthly and year-end reconciliations between its internal system and the State accounting system, COFRS, of Medicare Part D revenue and the related receivable information. We also noted incomplete reconciliations of revenue at the Fitzsimons, Florence, and Trinidad nursing homes. At the Department of Natural Resources, the State Land Board did not conduct detailed quarterly balance sheet account analysis, causing an overstatement of more than \$3.8 million of the Department's asset and related revenue accounts at the end of Fiscal Year 2010.

Financial Reporting

State agencies are responsible for reporting financial activity accurately, timely, and completely. The Office of the State Controller establishes standard policies and procedures that must be followed by state agencies and institutions. As part of our audit, we reviewed the agencies' and institutions' control processes, policies, and procedures related to financial reporting and tested a sample of financial transactions to ensure that controls were adequate and financial activity was reported properly. We found:

- The Department of Health Care Policy and Financing lacked adequate controls over the financial reporting process, Medicaid payment liability calculation, and procedures for determining the reporting status of a new entity.
- The Department of Human Services continues to be unable to reconcile differences between amounts due to or due from the counties recorded on the State's accounting system, COFRS, and amounts recorded on the Department's County Financial Management System. The difference between the two systems was approximately \$1.7 million at June 30, 2010.
- The Department of Human Services lacked adequate controls over the preparation of year-end exhibits. Three of the 18 (17 percent) exhibits prepared by the Department of

Human Services contained errors and/or omissions when submitted to the Office of the State Controller. These exhibits are necessary to ensure appropriate disclosures are made in the State's annual financial statements.

- The Department of Labor and Employment's automated unemployment insurance tax system is unable to produce reports with sufficient detail to allow the validation of refunds owed to employers, and the Department lacks procedures to verify the \$14 million liability account on COFRS.

Federal Grants

The State expended approximately \$11.4 billion in federal grants in Fiscal Year 2010. As part of our audit, we determined compliance with federal regulations and grant requirements, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, and subrecipient monitoring. Our testing included approximately \$2.6 billion expended under the federal American Recovery and Reinvestment Act of 2009 (Recovery Act). The three largest areas of Recovery Act expenditures for the State in Fiscal Year 2010 were \$414 million for the Medicaid program, \$480 million for the State Fiscal Stabilization Cluster, and \$1.4 billion for the Unemployment Insurance program.

Federal American Recovery and Reinvestment and Act

Enacted in response to a significant slowdown in the American economy and increased unemployment nationwide, the Recovery Act became law. The Recovery Act's purpose is to:

- preserve and create jobs and promote economic recovery;
- assist those most affected by the recession;
- provide investments needed to increase economic efficiency by spurring technological advances in science and health;
- invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits; and
- stabilize state and local government budgets to minimize and avoid reductions in essential services.

From its date of passage, in February 2009, through June 30, 2010, under the Recovery Act more than \$218.6 billion has been awarded nationwide in federal contracts, grants, and loans. Colorado's share of this amount for the period is approximately \$4.3 billion, with a majority of the funds, or \$2.8 billion, awarded through new or existing federal grants. To ensure transparency and accountability over how the funds are invested, the federal Office of Management and Budget (OMB) issued guidance for implementation of the Recovery Act. As part of this guidance, OMB expanded audit requirements for entities that receive Recovery Act funds.

In August 2009 OMB designated programs that receive Recovery Act funds as “higher risk programs” and issued additional guidance for auditing those programs. For those programs, OMB also encouraged earlier reporting of significant deficiencies or material weaknesses related to compliance with federal requirements; these terms are defined earlier in this Summary. Specifically, for programs receiving Recovery Act funds, OMB encouraged auditors to report such deficiencies or weaknesses before the Single Audit deadline nine months after the end of the fiscal year. OMB first implemented this early reporting process in the fall of 2009 through the Single Audit Internal Control Pilot Project, Phase 1. Colorado was one of 16 states that volunteered to participate in Phase 1. In December 2009 we reported the Phase 1 results in *The American Recovery and Reinvestment Act of 2009 Internal Control Pilot Project Report*, Report No. 2047.

In August 2010 based on the results of Phase 1 and the continuing flow of Recovery Act funds, OMB announced the continuation of the Single Audit Internal Control Pilot Project as Phase 2 for the subsequent fiscal year. Requirements for Phase 2 are similar to Phase 1, except that Phase 2 requires that the State Auditor report on the results of the Single Audit work for at least four programs receiving Recovery Act funds, as opposed to the requirement to report on two programs in Phase 1. For Phase 2, the audit work must be completed by November 30, 2010, and the auditor must issue a report by December 31, 2010—three months earlier than the nine-month deadline specified by the Single Audit Act. Colorado was one of 12 states that volunteered to participate in Phase 2.

The Office of the State Auditor completed the *American Recovery and Reinvestment Act of 2009 Internal Control Pilot Project, Phase 2*, Report No. 2138, dated November 2010. The information and comments contained in the Pilot report are also included in this Statewide Single Audit report as Recommendation Nos. 83-92, 97-98, 102, and 104.

Federal Compliance

Colorado Benefits Management System (CBMS): For Fiscal Year 2010 we evaluated transactions processed by CBMS through review of four federal programs. Two programs are overseen by the Department of Human Services: Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). The other two programs, Medicaid and the Children’s Basic Health Plan (CBHP), are overseen by the Department of Health Care Policy and Financing. We reviewed the Departments’ procedures for complying with federal requirements for determining individuals’ eligibility to receive SNAP, TANF, Medicaid, and CBHP. For three of the four programs we found error rates of 30 percent or more. Most of these errors related to problems with the recipient’s eligibility or the amount of the benefit issued.

- **SNAP/Food Assistance:** 18 of the 60 case files in our sample (30 percent) contained at least one error. The errors related to caseworker entry of information, timely processing of redeterminations, and resolution of Income, Eligibility, and Verification System (IEVS) alerts. Seven (12 percent) of the 60 cases contained errors that resulted in total

overpayments (questioned costs) of \$1,836 and underpayments to the clients of \$267. Total SNAP/Food Assistance benefit payments for Fiscal Year 2010 were nearly \$664 million, and the average monthly caseload was 168,785.

- **TANF/Colorado Works:** 3 of the 40 benefit payments in our sample (8 percent) contained at least one error. The errors related to case file documentation, data entry, or follow up on an outstanding claim. All three cases contained errors that resulted in total overpayments (questioned costs) of \$7,058 and underpayments to the clients of \$44. Total TANF/Colorado Works benefit payments for Fiscal Year 2010 were nearly \$78 million, and the average monthly caseload was 13,729.
- **Medicaid:** 26 of the 63 payments sampled (43 percent) contained at least one error. The errors related to case file documentation, data entry, and case discontinuance if the beneficiary became ineligible. For these 26 payments we identified questioned costs of about \$7,205 out of the total sampled costs of \$68,520 (11 percent). We identified an additional 8 errors from payments not included in our sample, resulting in another \$26,823 in questioned costs. These payments were not included in our original sample of 63 payments but were paid to the recipients whose case files we reviewed as part of our original sample. The total amount of questioned costs for all errors found was \$34,028.
- **CBHP:** 26 of the 60 case files sampled (43 percent) contained at least one error. The errors related to case file documentation, data entry, and case discontinuance if the beneficiary became ineligible. For these 26 case files with errors, we identified questioned costs of \$9,724 out of the total sampled costs of \$70,422 (14 percent). We identified an additional 10 errors in the reviewed cases, resulting in another \$21,278 in questioned costs. These errors were not included in our original sample of 60 case files but were paid to the recipients whose case files we reviewed as part of our sample. The total amount of questioned costs for all errors found was \$31,002.

Medicaid and CBHP: The Medicaid program is the State's largest federal program with expenditures for administration and claims paid by the Department of Health Care Policy and Financing totaling about \$4.4 billion (state, federal, and Recovery Act funds) during Fiscal Year 2010. The Department of Health Care Policy and Financing expended about \$182.3 million (state and federal funds) for the CBHP program during Fiscal Year 2010. In addition to the error rates noted above, we found significant problems with the management of the Medicaid program.

- The Department of Health Care Policy and Financing lacked adequate internal controls to ensure laboratories are certified under the federal Clinical Laboratory Improvement Amendment (CLIA) program prior to receiving payment from the Medicaid program.
- The Department of Health Care Policy and Financing continued to lack adequate controls over provider eligibility. Of the 85 providers we tested that were required to be licensed, for 16 (19 percent) providers current licensing information was not reflected in the

Medicaid Management Information System. Additionally, 10 of the 85 providers did not have provider participation agreements in the files.

- The Department of Health Care Policy and Financing lacked policies and internal controls over the process for calculating Family Planning expenditures and submitted about \$1.2 million to the federal government at an incorrect reimbursement rate.

Student Financial Aid: State higher education institutions disbursed about \$1.6 billion in student loans and grants in Fiscal Year 2010. We found the following problems at various state institutions:

- The Community College of Denver lacked adequate controls over payroll expenditures including approval of confirmation reports and a review of monthly and biweekly payroll, resulting in \$57,000 being paid to one employee for duty assignments in addition to the employee's regular workload without proper approval, of which \$28,600 was for nonteaching assignments charged to federal and private grants.
- Colorado State University and the Community College System lacked adequate controls to ensure the return of Title IV student financial aid funds was in compliance with federal requirements. Colorado State University also lacked sufficient review processes over the Fiscal Operations Report and Application to Participate (FISAP) report, which contains information related to the Student Financial Aid Cluster.

Federal Reporting

The Departments of Human Services and Labor and Employment failed to initially report expenditures correctly on the Exhibit K, which directly affects the State's Schedule of Expenditures of Federal Awards.

At the Department of Human Services, of the 26 federal reports we reviewed for various programs, 10 (38 percent) contained at least one error. The types of errors identified were related to completeness, accuracy, timeliness, supporting documentation, and overall compliance with federal requirements. Of the four federal reports we tested at the Governor's Energy Office for the Weatherization Program, all contained at least one error. The types of errors identified were related to completeness, accuracy, authorization, and overall compliance with federal requirements.

Communication of Audit-Related Matters

There were no unusual or significant audit-related matters to report in connection with the audit of the State of Colorado for the year ended June 30, 2010. Uncorrected misstatements identified during the Fiscal Year 2010 audit were determined by management and the Office of the State Auditor to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The net effect of the uncorrected misstatements would have been to decrease the net

assets by nearly \$1.9 million, increase assets by about \$3.7 million, decrease liabilities by nearly \$24 million, increase revenue by about \$16.3 million, and increase expenditures by about \$2 million. Appendix VII - B shows the net and gross passed audit adjustments by agency and the net and gross posted audit adjustments by agency. A full disclosure of communications required under generally accepted auditing standards can be found in Section VI. Required Communications.

Recommendation Locator

The Recommendation Locator following this summary is arranged by department. In addition, Appendix VII - A contains a separate Locator with additional columns to provide the information necessary to meet Single Audit reporting requirements. The Catalog of Federal Domestic Assistance (CFDA) No./Compliance Requirement/Federal Entity column indicates the federal program, category of compliance requirement, and applicable federal agency. The contact for the Corrective Action Plan designates the state agency contact person. For those findings not subject to reporting under the Single Audit Act, the CFDA No./Compliance Requirement/Federal Entity column is marked “not applicable.”

Summary of Progress in Implementing Prior Recommendations

This report includes an assessment of the disposition of prior audit recommendations reported in the previous Statewide Single Audit Reports. Prior years’ recommendations that were implemented in Fiscal Year 2009 or earlier are not included.

Outstanding Statewide Single Audit Report Recommendations by Fiscal Year							
	Total	2009	2008	2007	2006	2005	2004
Implemented	61	49	3	8	-	-	1
Partially Implemented	94	67	19	6	1	1	-
Not Implemented	25	25	-	-	-	-	-
Deferred	9	9	-	-	-	-	-
Total	189	150	22	14	1	1	1



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Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes No

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes No

Type of auditor's report issued on compliance for major programs:

Unqualified for all major programs except for the Secure Payments for States and Counties Containing Federal Lands Program, Supplemental Nutrition Assistance Program Cluster, Children's Health Insurance Program, and Medicaid Cluster, which were qualified.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB *Circular A-133*? Yes No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.551, .561	Supplemental Nutrition Assistance Program Cluster
10.665	Secure Payments for States and Counties Containing Federal Lands
14.228, .255	Community Development Block Grants/State's Program
14.871	Section 8 Housing Choice Vouchers
17.207, .801, .804	Employment Service Cluster
17.225	Unemployment Insurance
17.258, .259, .260	Workforce Investment Act Cluster
20.205	Highway Planning and Construction (Federal-Aid Highway Program)
81.042	Weatherization Assistance for Low-Income Persons
84.010, .389	Title I Part A Cluster
84.027, .173, .391	Special Education (IDEA) Cluster
84.126, .390	Rehabilitation Services Vocational Rehabilitation Grants to States, Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act
84.357	Reading First State Grants
84.367	Improving Teacher Quality State Grants
84.394, .397	State Fiscal Stabilization Cluster
93.283	Centers for Disease Control and Prevention: Investigations and Technical Assistance
93.558, .714, .716	Temporary Assistance for Needy Families, ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs, ARRA Temporary Assistance for Needy Families Supplemental Grants

93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance Program (LIHEAP)
93.575, .596, .713	Child Care and Development Fund Cluster, American Recovery and Reinvestment Act Child Care and Development Block Grant
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program
93.775, .777, .778	Medicaid Cluster
Various	Research and Development Cluster
Various	Student Financial Aid Cluster (including CFDA No. 84.032 Federal Family Education Loans-Lenders)

Dollar threshold used to distinguish between type A and B programs: \$26.6 million

Auditee qualified as low-risk auditee? _____ Yes X No

**Classification of Findings
State of Colorado
Statewide Single Audit, Fiscal Year Ended June 30, 2010**

AGENCY NAME	MATERIAL WEAKNESS <i>(Most Serious)</i>		SIGNIFICANT DEFICIENCY <i>(Moderately Serious)</i>		DEFICIENCY IN INTERNAL CONTROL <i>(Least Serious)</i>		GRAND TOTALS
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	
AGRICULTURE	-	-	-	-	1	-	1
CORRECTIONS	-	-	-	-	-	-	0
EDUCATION	-	-	-	-	2	-	2
OFFICE OF THE GOVERNOR	-	-	-	-	1	7	8
HEALTH CARE POLICY AND FINANCING	-	7	5	5	2	3	22
HIGHER EDUCATION	-	-	1	3	-	3	7
HUMAN SERVICES	-	1	7	19	7	5	39
JUDICIAL DEPARTMENT	-	-	-	-	-	-	0
LABOR AND EMPLOYMENT	-	-	3	3	-	-	6
LAW	-	-	-	-	-	-	0
NATURAL RESOURCES	-	-	1	-	2	-	3
PERSONNEL & ADMINISTRATION	-	-	1	-	-	-	1
PUBLIC HEALTH AND ENVIRONMENT	-	-	-	-	-	1	1
PUBLIC SAFETY	-	-	-	-	-	-	0
REGULATORY AGENCIES	-	-	-	-	-	-	0
REVENUE	-	-	2	-	10	-	12
STATE	-	-	-	-	2	-	2
OFFICE OF THE STATE TREASURER	-	1	-	-	1	-	2
TRANSPORTATION	-	-	-	2	-	-	2
GRAND TOTALS	0	9	20	32	28	19	108

Note: Findings may be classified as both financial reporting and federal program compliance internal control weaknesses. Therefore, the total number of findings reported in this table may not equal the total number of recommendations in the report.

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
Financial Statement Findings				
1	II - 4	The Department of Agriculture should strengthen certification of personnel time sheets by developing and implementing a department-wide policy that establishes (a) requirements related to the signatures and dates necessary for certification of time sheets and deadlines for time sheets to be reviewed and certified by employees and supervisors and (b) training procedures for employees and supervisors on time sheet certification responsibilities outlined in the policy.	Agree	March 2011
2	II – 6	The Department of Education should improve the process over accruals of construction in progress by (a) adopting proper policies and procedures surrounding the year-end cut-off of construction in progress expenditures, (b) reviewing construction invoices received subsequent to the fiscal year-end to ensure they are recorded to the proper period based on when the services were performed, and (c) expanding the training and technical assistance provided to the Build Excellent Schools Today program staff to ensure they are aware of the accrual procedures and requirements.	Agree	June 2011
3	II – 9	The Charter School Institute (Institute) should improve the internal control structure by (a) adopting formal internal control policies and procedures focusing on the major transactions cycles at the Institute to include cash receipts, cash disbursements, payroll, and budgetary controls; (b) implementing specific controls over the payroll and human resources functions to ensure proper documentation exists to support established salaries and subsequent changes; (c) establishing sound fiscal policies requiring the approval of a reasonable budget and strict adherence to budget limitations; (d) ensuring financial statements are adequately reviewed by the Institute’s personnel prior to their presentation to the Board; and (e) setting the tone at the top by providing training on the importance of internal controls to the Institute’s employees.	Agree	June 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
4	II – 15	The Office of the Governor should improve internal controls by ensuring that segregation of duties is in place over all transactions processed in COFRS and that the preparation and approval process is documented using the standard journal voucher form.	Agree	September 2010
5	II – 21	The Department of Health Care Policy and Financing should improve its controls over the collection and recording of nursing facility provider fees by (a) ensuring that accounts receivables for nursing facility provider fees are established by the end of each fiscal year for all fees that are outstanding; (b) establishing a timeline for completing each fiscal year's nursing facility provider fee rate schedule to ensure that fee amounts are finalized prior to the end of each fiscal year; (c) completing and documenting an annual reconciliation of revenues recorded as received in COFRS and the nursing facility provider fee amounts established for each fiscal year, as required in Department rules; (d) ensuring that amounts invoiced to and paid by nursing facility providers agree to the approved nursing facility provider fee rate schedule; and (e) working with providers to establish a repayment plan for any recoveries due from nursing facility providers.	Agree	August 2011
6	II – 24	The Department of Health Care Policy and Financing should ensure that unspent hospital provider fees are refunded within five days of collection, in accordance with state statutes.	Disagree	Not Applicable

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
7	II – 28	The Department of Health Care Policy and Financing should improve its controls over the calculation of the Medicaid Incurred But Not Reported (IBNR) expenditure estimate by (a) updating the procedure document for the Medicaid IBNR calculation for any changes in the calculation methodology and documenting reasons for changes to the methodology; (b) ensuring an effective supervisory review of the calculation by including specific information on the type of information to be reviewed and how the review should be documented in the procedure document; and (c) using complete and accurate data to perform the annual evaluation of the calculation methodology and modifying it, if necessary, to ensure a more accurate estimate.	Agree	August 2011
8	II – 32	The Department of Health Care Policy and Financing should improve controls over the recognition of revenues by (a) establishing and implementing policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers; (b) performing a review of transactions recorded as miscellaneous revenue and ensuring that the transactions are properly recognized as TABOR revenue, if applicable; and (c) complying with State Fiscal Rules in recognizing revenues and expenditures for refund and recovery transactions.	Agree	October 2011
9	II – 35	The Department of Health Care Policy and Financing, with assistance from the Office of the State Controller, should review the status of the Center for Improving Value in Health Care as a potential related party to or component unit of the State and annually update this review.	Partially Agree	August 2011
10	II – 38	The Department of Health Care Policy and Financing should improve internal controls related to cash receipts by (a) depositing checks in a timely manner, consistent with State Fiscal Rules and (b) ensuring that all checks are stamped on the day of receipt.	Agree	December 2010

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
11	II – 39	The Department of Health Care Policy and Financing should strengthen internal controls over financial reporting by (a) cross-training staff on the preparation and reporting of financial information and (b) segregating the responsibility for preparing year-end financial information from the responsibility for reviewing and approving that information.	Agree	July 2010
12	II – 44	The Department of Human Services should maximize available federal funds for the Child Support Enforcement program by working with the federal oversight agency to ensure that the Department accesses all federal funds available to Colorado.	Agree	June 2011
13	II – 46	The Department of Human Services should ensure that the financial data in COFRS related to counties' administration of public assistance programs are accurate and complete by (a) reconciling approximately \$1.7 million discrepancy between the County Financial Management System (CFMS) and COFRS for amounts due the counties as of the end of Fiscal Year 2010, (b) developing a procedure by which to reconcile CFMS and COFRS data each month, and (c) assigning responsibility to specific employees for conducting the monthly reconciliation process and the supervisory review of the process.	Agree	June 2012
14	II – 50	The Department of Human Services should improve controls over payroll and ensure the enforcement of policies and procedures by (a) reviewing payroll adjustments to ensure that they are calculated correctly; (b) maintaining the appropriate documentation in personnel files, including current contracts as appropriate; (c) ensuring that payroll information is entered into Colorado Personnel Payroll System in a timely manner; and (d) ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review.	Agree	a. March 2011 b. June 2011 c. June 2011 d. March 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
15	II – 53	The Department of Human Services should improve controls over financial reporting for Medicare Part D revenue and receivables at the Fort Logan and Pueblo Mental Health Institutes by ensuring that monthly and fiscal year-end reconciliations are performed between the Part D revenue and related accounts receivable balances in COFRS and billings from the pharmacy subsystem in AVATAR, and making adjustments as appropriate.	Agree	June 2011
16	II – 56	The Department of Human Services should improve its internal controls over expenditures made using purchasing cards by (a) effectively training approving officials and cardholders on their responsibilities to ensure compliance with Department policy, (b) continuing the Department’s internal purchasing card audits and ensuring that the actions taken by approving authorities in response to cardholder violations are adequate, (c) improving communication of the requirement that purchasing card accounts must be closed in a timely manner upon employee termination, and (d) improving its review of the coding of all procurement card purchases accurately in COFRS.	Agree	a. December 2011 b. June 2011 c. June 2011 d. June 2011
17	II – 59	The Department of Human Services should improve controls over the expenditures for contracts for controlled maintenance and capital construction by ensuring that the Division of Facilities Management obtains all required authorizations under the Office of the State Architect, State Buildings Programs policy prior to payment.	Agree	December 2010
18	II – 62	The Department of Human Services should improve controls over financial reporting of revenue and accounts receivable at the Fitzsimons, Florence, and Trinidad nursing homes by implementing and formally documenting a reconciliation process in which monthly and fiscal year-end reconciliations are performed on revenue and related accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system, and making adjustments as appropriate.	Agree	November 2010

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
19	II – 64	The Department of Human Services should continue to improve controls over the monthly certification process in order to bring division and program compliance to a reasonable level.	Agree	January 2011
20	II – 66	The Department of Human Services should improve controls over the processing and depositing of cash receipts by (a) evaluating its process for compliance with timely deposit requirements in the State Fiscal Rules to ensure cash receipts are deposited in accordance with requirements and documenting procedures for improving the process and (b) training accounting staff who handle cash receipts on the new procedures.	Agree	February 2011
21	II – 70	The Department of Human Services should ensure that financial information is accurately and completely recorded for the cash programs by (a) working with the eligibility systems administrators and JP Morgan Chase to obtain the needed reports to perform comprehensive reconciliations among the eligibility systems, County Financial Management System, and the State’s electronic benefits transfer service provider to ensure that financial information is accurately and completely recorded and (b) investigating and resolving any discrepancies identified during the reconciliations.	Agree	September 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
22	II – 77	<p>The Department of Human Services should work with the Governor’s Office of Information Technology to improve the general IT controls over AVATAR by (a) promptly reviewing and implementing procedures regarding the use of group accounts for the Lab and Pharmacy modules and ensuring that mechanisms are in place either to prevent the use of group accounts or identify the individual using the group accounts; (b) implementing strong password parameters at the application and operating system levels that comply with State Cyber Security Policies; (c) generating, reviewing, and retaining activity logs to identify and investigate anomalous activity, including successful and unsuccessful log-in attempts, and controlling access to activity logs to ensure that logs cannot be altered; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized based on roles and evidence of role-based authorization is retained prior to their gaining access to the system; (f) generating and implementing log-in banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated; (i) hardening system configuration settings for AVATAR, as recommended under separate cover; (j) implementing malware detection and prevention tools on the Unix server; (k) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in State Cyber Security Policies; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components to restore the system are in place; (p) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with State Cyber Security Policies, and off-site backup tapes are labeled and stored in a fireproof cabinet; (q) revising existing contracts to ensure that vendors must comply with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are met.</p>	<p>a. – l. Agree m. Partially Agree n. – r. Agree</p>	<p>a. May 2011 b. June 2011 c. July 2011 d. June 2011 e. March 2011 f. December 2011 g. August 2011 h. July 2011 i. January 2011 j. March 2011 k. December 2011 l. October 2011 m. July 2011 n. July 2011 o. August 2011 p. September 2011 q. June 2013 r. June 2011</p>

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
23	II – 89	<p>The Department of Human Services should work with the Governor’s Office of Information Technology to improve the County Financial Management System’s (CFMS) general computer controls by (a) promptly reviewing and implementing procedures to ensure that access to the “root” or “super-user” account can be traced to an individual user and user access to the “root” account is monitored on a regular basis for appropriateness; (b) implementing strong password parameters at the application, database, and operating system levels that comply with State Cyber Security Policies; (c) reviewing the existing audit log rules to ascertain if current logging is sufficient; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized, evidence of authorization (system access request forms) is retained, and a signed statement of compliance is available prior to gaining access to the system; (f) generating and implementing a log-in banner for the CFMS application; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and the security gaps identified are mitigated; (i) hardening system configuration settings for CFMS, as recommended under separate cover; (j) implementing malware detection and prevention tools on the CFMS server and a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current; (k) encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating complete disaster recovery and business continuity plans for CFMS; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (p) ensuring that off-site backup tapes are labeled and stored in a fireproof cabinet; (q) updating existing contracts with CFMS vendors to ensure that the contracts require compliance with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are being met.</p>	<p>a. – l. Agree m. Partially Agree n. – r. Agree</p>	<p>a. August 2011 b. August 2011 c. August 2011 d. August 2011 e. October 2011 f. August 2011 g. August 2011 h. October 2011 i. August 2011 j. August 2011 k. August 2011 l. October 2011 m. July 2011 n. September 2011 o. October 2011 p. October 2010 q. August 2011 r. August 2011</p>

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
24	II – 97	The Department of Human Services should work with the Department of Health Care Policy and Financing to ensure that the SAS 70 Type II review of Colorado Benefits Management Systems covers the entire financial audit period of July 1 through June 30.	Agree	April 2012
25	II – 102	The Department of Labor and Employment should ensure the accuracy of the Unemployment Insurance Liability Account and timely employer refunds by (a) developing and documenting a methodology that uses the results of Department audits of employer refund balances to assess the accuracy of the recorded year-end liability balance and conclude on the accuracy of the COFRS balance based on the results of the detailed account evaluations performed during the year, (b) continuing the process started in Fiscal Year 2009 of evaluating the accuracy of the existing liability to employers for the overpayment of Unemployment Insurance taxes, (c) developing a plan to work with the Governor’s Office of Information Technology to make system changes to Colorado Automated Tax System (CATS) for posting real-time data into CATS, and (d) developing a plan to work with the Governor’s Office of Information Technology to make system changes to CATS to design an automated electronic interface between CATS and COFRS.	Agree	a. March 2011 b. July 2010 c. December 2012 d. December 2012
26	II – 105	The Department of Labor and Employment should improve controls over cash management to ensure state funds are reimbursed in a timely manner by (a) establishing written procedures for performing Unemployment Insurance (UI) cash draw downs that include procedures for transferring garnished UI benefits to the Department of Human Services and (b) performing a detailed review over the benefit payments spreadsheet supporting the UI cash draw amounts.	Agree	a. January 2011 b. Implemented

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
27	II – 107	The Department of Labor and Employment should improve information technology controls over the Colorado Unemployment Benefits System (CUBS) and the Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity; (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes; and (f) implementing an annual security awareness program that addresses topics relevant to CUBS and CATS and the data they contain and process.	Agree	a. July 2010 b. December 2010 c. December 2010 d. December 2010 e. July 2010 f. December 2010
28	II – 113	The Department of Natural Resources should ensure that its accounting and purchasing sections have adequate controls and enforce Department policies and procedures over procurement cards to mitigate the risk of misappropriation of Department assets.	Agree	June 2011
29	II – 115	The Department of Natural Resources and the Colorado State Land Board should improve the accuracy of financial information on COFRS by performing detailed analyses of balance sheet accounts on a quarterly basis.	Agree	March 2011
30	II – 117	The Department of Natural Resources should work with the Division of Wildlife to improve controls over the recording of capital assets on COFRS by performing a thorough review of all journal vouchers recording capital assets, including donated property easements and related support, to ensure that amounts posted are correct.	Agree	June 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
31	II – 124	The Department of Personnel & Administration should work with the Governor’s Office of Information Technology to improve the Colorado Unemployment Benefits System’s (CUBS) general computer controls by (a) promptly implementing a strong password that complies with State Cyber Security Policies; (b) reviewing all CUBS’ users IDs and ensuring that each ID is associated with an identified and documented owner; (c) modifying CUBS’ security configurations to lock users out of the system after three failed log-in attempts and lock the user’s session after 15 minutes of inactivity; (d) ensuring that users submit user access request forms that are authorized by the appropriate supervisor; (e) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (f) generating, reviewing, and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful log-in attempts; (g) generating and implementing a log-in banner for CUBS; (h) documenting a disaster recovery plan that incorporates all components as listed in State Cyber Security Policies; (i) ensuring that the hardware required to restore CUBS is in place or can be provided through a contractor within the recovery time period specified by CUBS’ business owner; (j) hardening system configuration settings for CUBS, as recommended under separate cover; and (k) reviewing and updating the existing contract with the Columbia Ultimate Solutions company, the owners of CUBS, to require the company’s compliance with State Cyber Security Policies.	Agree	a. July 2010 b. April 2011 c. July 2010 d. April 2011 e. July 2011 f. June 2011 g. July 2010 h. June 2011 i. July 2010 j. June 2011 k. July 2011
32	II – 132	The Department of Revenue should strengthen controls over EFT payments by reinstating the reconciliation between the Department’s internal revenue accounting systems and COFRS.	Agree	June 2011
33	II – 135	The Department of Revenue should strengthen its internal controls over the processing of severance tax returns by ensuring that reviews by staff are conducted as required by Department policy and procedures, reviews are thorough and accurate, and all errors identified during reviews are properly addressed.	Partially Agree	January 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
34	II – 137	The Department of Revenue should improve controls over income tax refunds by (a) ensuring that staff follow current policies over the processing of tax returns and (b) strengthening the manual review process and correcting system edits over the processing of income tax returns to ensure accuracy.	Partially Agree	Ongoing
35	II – 140	The Department of Revenue should improve controls over the accuracy and completeness of tax receipts and revenue recorded on state systems by ensuring that the Department’s quality assurance procedures are operating as intended.	Agree	March 2011
36	II – 143	The Department of Revenue should work with the Governor’s Office of Information Technology to improve the Revenue Accounting System’s general computer controls by (a) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and by linking the human resources and user access management functions to ensure that access for terminated users is removed in a timely manner; (b) reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and inappropriate attempts to access the system; and (c) implementing consistent user access management procedures to ensure that, prior to gaining access to the relevant information systems, a user’s access request forms are authorized, users sign the Department’s statement of compliance forms, and the access request forms are retained for the time frame required by State Cyber Security Policies.	Agree	a. July 2011 b. July 2011 c. April 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
37	II – 147	The Department of Revenue should work with the Governor’s Office of Information Technology to improve the Automated Accounts Receivable and Audit Processing system’s general computer controls by (a) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and linking the human resources and user access management functions to ensure that the access of terminated users is removed in a timely manner; (b) reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and access violation attempts; (c) implementing consistent user access management procedures to ensure that all users, prior to gaining access to the system, are authorized to access the system and have signed the Department’s statement of compliance; and (d) retaining user access documentation, including the access request form and statement of compliance, for the time period specified by State Cyber Security Policies.	Agree	a. July 2011 b. July 2011 c. April 2011 d. April 2011
38	II – 151	The Department of Revenue should work with the Governor’s Office of Information Technology to improve GenTax’s general computer controls by (a) reviewing audit rules on a periodic basis to ensure that logging meets federal and state requirements; (b) hardening system configuration settings for GenTax, as recommended under separate cover; and (c) documenting a disaster recovery plan that incorporates all components listed in State Cyber Security Policies and testing the plan on a regular basis.	Agree	a. July 2011 b. July 2011 c. August 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
39	II – 155	The Department of Revenue should work with the Governor’s Office of Information Technology to improve the Colorado State Titling and Registration System’s (CSTARS) general computer controls by (a) implementing strong password parameters at the application level that comply with State Cyber Security Policies; (b) reviewing user access management procedures to ensure that access is commensurate with users’ job responsibilities and user access request forms are maintained for the time period specified by State Cyber Security Policies; (c) establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department should establish a procedure to ensure that terminated users are removed in a timely manner, users’ access reflects their job responsibilities, and users are required to acknowledge the Department’s policies and procedures prior to gaining access to CSTARS; (d) generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity, successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users; (e) generating and implementing a log-in banner for the CSTARS application; and (f) hardening system configuration settings for CSTARS.	a. Agree b. Agree c. Partially Agree d. Agree e. Agree f. Agree	a. July 2011 b. July 2011 c. June 2011 d. January 2012 e. Implemented f. January 2012
40	II – 158	The Department of Revenue should ensure that procurement card program guidelines adequately address required reviews of signatures and that staff follow all procurement card program guidelines.	Partially Agree	June 2011
41	II – 161	The Department of Revenue should require all employees, regardless of status, to acknowledge that they have an understanding of Department policies regarding performance and conduct by signing Statements of Understanding. The Department should also improve the procedures over the preparation of the tracking spreadsheet to ensure that all employees are included on the tracking spreadsheet.	Agree	February 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
42	II – 164	The Department of Revenue should strengthen controls over travel expenditures by (a) providing training to staff and supervisors on State Fiscal Rules and policies related to travel and (b) ensuring that travel expense reimbursement forms are appropriately reviewed for accuracy and completeness, including ensuring the per diem rates are correct, prior to approval.	Agree	June 2011
43	II – 165	The Department of Revenue should strengthen controls over the security of tax warrants by ensuring that its new tax information system is designed to allow the internal transfer of funds for the collection of costs associated with county and special district taxes.	Agree	November 2010
44	II – 169	The Department of State should ensure that monthly payroll reconciliations are accurate and complete by (a) ensuring that payroll adjustments have adequate supporting documentation and are mathematically accurate and (b) strengthening its existing supervisory review process to ensure that calculation errors and instances in which supporting documentation is lacking are identified and corrected prior to payment.	Partially Agree	January 2011
45	II – 173	The Department of State should strengthen its controls over travel expenditures by (a) ensuring that supervisors thoroughly review travel expenditure requests and resolve any problems, including coding errors, prior to approval and (b) ensuring that pre-approval is obtained and documented for overnight travel requests.	Partially Agree	January 2011
46	II – 175	The Office of the State Treasurer should improve controls over its investment transactions by (a) maintaining debt rating supporting documentation for all purchased investments and (b) ensuring that reviewers adhere to review procedures related to documented debt ratings.	Agree	December 2010

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
Federal Award Findings				
47	III – 11	The Governor’s Energy Office should ensure that its procurement process for competitive and negotiated bids complies with federal regulations by making award decisions with full information and keeping accurate documentation to support its award decisions. Specifically, the Governor’s Energy Office should implement procedures to (a) ensure all public hearings related to awards are held and public comment is considered prior to the issuance of letters or press releases announcing the winning bidders; (b) retain documentation of all discussions and meetings related to the negotiated bid process for at least six years after the award has been made; (c) ensure that all evaluations of bids are documented and that all supporting documentation, including scoring sheets, is accurate and consistent for decision-making purposes; and (d) properly lock all spreadsheets used by bidders to prevent changes by bidders and enable accurate comparisons between the budgets of all bidders.	Agree	a. Implemented b. February 2011 c. Implemented d. Implemented
48	III – 15	The Governor’s Energy Office should ensure that local agencies prioritize weatherization services toward the neediest clients as defined under federal regulations. Specifically, the Governor’s Energy Office should (a) require local agencies to submit a prioritization plan annually that specifies which federally accepted categories will be prioritized, the order of prioritization, and the method the agency will use to make certain that those categories of applicants are served before other categories and (b) confirm that local agencies are prioritizing service delivery in accordance with their plans during monitoring and oversight visits.	Agree	July 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
49	III – 20	The Governor’s Energy Office should strengthen its monitoring practices to ensure that local agencies provide high-quality weatherization services. Specifically, the Energy Office should establish and implement policies to (a) ensure appropriate segregation of duties by prohibiting local agencies from using inspectors to perform inspections on work they have performed and (b) establish a process for selecting the sample of homes that it will review during the quality assurance monitoring visits.	Agree	July 2011
50	III – 23	The Governor’s Energy Office should improve controls over advances of Weatherization grant monies to local agencies by improving its policies and procedures for making cash advances to local agencies and receiving timely reimbursements. These policies and procedures should include, but not be limited to, (a) requiring that local agencies apply for cash advances as needed and furnish supporting documentation and (b) recouping advance amounts on a month-to-month basis, including any unspent capital advances.	Agree	July 2011
51	III – 27	The Governor’s Energy Office should improve controls over the preparation and submission of Weatherization Program Financial Status Reports by (a) performing reconciliations between COFRS and the Weatherization Program database at least quarterly to detect and correct errors before completing quarterly reporting to the federal government, (b) reviewing all federal guidance and updating reporting procedures to ensure that reports are completed according to current federal instructions and monitoring future guidance to ensure procedures reflect any changes for report preparation in the future, (c) correcting all errors identified during the audit on reports submitted for the next quarterly reporting period, (d) maintaining documentation to support all amounts included in the reports, (e) properly recording cash advances as receivables, (f) ensuring that an authorized official approves and submits all reports, (g) strengthening supervisory review over reports to ensure all errors are identified and corrected prior to report submission, and (h) training staff on grant accounting and reporting and on COFRS.	Agree	a. April 2011 b. January 2011 c. March 2011 d. November 2010 e. November 2010 f. December 2010 g. January 2011 h. Implemented

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
52	III – 31	The Governor’s Energy Office should promulgate guidance for the Weatherization Program that clearly defines the costs that should be allocated to administration and the costs that should be allocated to program operations to ensure that these costs are recorded consistently and that costs charged to administration do not exceed the 10 percent limit. Additionally, the Energy Office should (a) include specific examples of each type of cost in its guidance and provide the guidance to the local agencies and (b) review a sample of costs charged to administration for adherence to the guidelines and consistency among the local agencies during monitoring visits.	Agree	July 2011
53	III – 33	The Governor’s Energy Office should improve controls over materials expenditures for the Weatherization Program to ensure reimbursement requests are accurate and adequately supported with documentation by (a) informing the local agencies of requirements to charge costs correctly and maintain adequate supporting documentation; (b) instituting a policy requiring local agency supervisory review and signoff on reimbursement requests and supporting documentation to ensure that costs are charged correctly; and (c) reviewing a sample of expenditures, supporting documentation, and supervisory signoffs for compliance with requirements during monitoring visits at local agencies.	Agree	a. July 2011 b. July 2011 c. December 2010
54	III – 34	The Governor’s Energy Office should comply with federal regulation by adding the Catalog of Federal Domestic Assistance number, program title, and applicable compliance requirements into all Weatherization Program contracts with local agencies.	Agree	July 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
55	III – 42	The Department of Health Care Policy and Financing should ensure that Medicaid benefits are terminated timely when recipients become ineligible by (a) correcting the Colorado Benefits Management System (CBMS) problem related to the Transitional Medicaid program to ensure prompt termination of eligibility when a beneficiary does not submit a required Transitional Benefits Report, (b) establishing the CBMS alert to notify caseworkers who maintain recipients' eligibility in the Transitional Medicaid program, and (c) ensuring that county departments of human/social services and Medical Assistance sites address all CBMS alerts in a timely manner.	a. Agree b. Agree c. Partially Agree	a. July 2010 through June 2011 b. July 2010 through June 2011 c. June 2011
56	III – 46	The Department of Health Care Policy and Financing should ensure the accuracy of eligibility determination for Medicaid and the Children's Basic Health Plan (CBHP) by (a) ensuring that any recipients improperly denied eligibility for the Medicaid 1931 program are re-analyzed for Medicaid eligibility, (b) identifying the ineligible recipients receiving Medicaid benefits who were eligible for CBHP and reclassifying the payments to ensure that the correct federal reimbursement was received, (c) identifying the recipients approved for CBHP eligibility who were improperly denied Medicaid eligibility and the medical payments for those recipients and reclassifying the payments to ensure that the correct federal reimbursement was received, and (d) continuing to review the med span and the other system issues identified and make any changes to the Colorado Benefits Management System that are determined necessary to correct these issues.	Agree	July 2010

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
57	III – 50	The Department of Health Care Policy and Financing should improve controls over payments to laboratory providers for the Medicaid program by (a) continuing to work to implement the Medicaid Management Information System (MMIS) edits necessary for accepting complete certification information from providers and verifying that the edits are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements; (b) continuing to implement its alternative method to verify that only providers with CLIA certification are receiving payments through the Medicaid program until the MMIS edits have been implemented; (c) continuing to review laboratory payments to identify providers who are not certified and are receiving payments, including the completion of the review of 2008 through 2010 laboratory payments; and (d) identifying and recovering any payments made to providers that were not CLIA-certified, as appropriate.	Agree	a. July 2011 b. July 2011 c. December 2011 d. December 2011
58	III – 55	The Department of Health Care Policy and Financing should improve its controls over eligibility of Medicaid providers by (a) ensuring that the Medicaid Management Information System (MMIS) contains current licensing information for all Medicaid providers that are required to have a license; (b) developing, implementing, and documenting a process for verifying the current licensure of all providers that are required to have a license, including out-of-state providers; (c) ensuring that all providers have valid current provider participation agreements; and (d) ensuring that all providers have a National Provider Identification number recorded in MMIS, if applicable.	Partially Agree	June 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
59	III – 59	The Department of Health Care Policy and Financing should ensure that county departments of human/social services and Medical Assistance (MA) sites are researching and resolving Income, Eligibility, and Verification System (IEVS) data discrepancies for the Medicaid and Children’s Basic Health Plan (CBHP) programs by (a) ensuring that all county departments of human/social services and MA sites have access to IEVS data, (b) ensuring county departments of human/social services and MA sites are researching and resolving Medicaid IEVS data discrepancies as required by federal regulations and in accordance with the State Plan filed with the federal government by implementing CBMS changes that do not adversely affect other programs, (c) ensuring that all county departments of human/social services and MA sites research and resolve any discrepancies as required by state regulations for the CBHP program, and (d) incorporating IEVS requirements identified in state regulations within the CBHP program’s State Plan and within the Department rules for this program.	Agree	a. July 2011 b. July 2011 c. July 2011 d. January 2012
60	III – 63	The Department of Health Care Policy and Financing should improve controls over Medicaid program eligibility determinations and data entry into the Colorado Benefits Management System (CBMS) by (a) ensuring that county departments of human/social services and Medical Assistance (MA) sites have in place effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process; (b) reviewing counties’ and MA sites’ data input and monitoring their supervisory reviews; and (c) continuing to expand the Medicaid training and technical assistance provided to counties and MA sites, with an emphasis on improving data entry accuracy.	Agree	February 2011 through June 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
61	III – 67	The Department of Health Care Policy and Financing should improve its controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by (a) continuing to seek approval from the federal government for the Department’s methodology for calculating and reporting family planning program expenditures; (b) developing and implementing written policies and procedures for the methodology approved by Centers for Medicare and Medicaid Services; (c) continuing to work to train all staff involved with the methodology on adopted Department policies and procedures; (d) maintaining all supporting documentation used for the calculation of the family planning expenditures; (e) ensuring that supervisors review the data, the calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government; (f) ensuring that all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures; and (g) ensuring that family planning expenditures are calculated and reimbursed annually at the highest reimbursement percentage allowed by federal regulations.	Agree	a. Implemented b. August 2011 c. August 2011 d. Implemented e. August 2011 f. August 2011 g. August 2011
62	III – 71	The Department of Health Care Policy and Financing should improve documentation of controls over subrecipient monitoring for Medicaid and the State Children’s Health Insurance Program by implementing or updating written policies and procedures for all identified subrecipients, as appropriate.	Agree	July 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
63	III – 76	The Department of Health Care Policy and Financing should improve controls over documentation in Medicaid and Children’s Basic Health Plan (CBHP) case files to support eligibility by (a) continuing to work toward monitoring counties and Medical Assistance (MA) sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations, (b) requiring that counties and MA sites review case files to ensure consistency of information between the case file and the Colorado Benefits Management System, (c) continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements, and (d) enforcing supervisory review processes and corrective action plans by following up on problems identified through the Department’s monitoring program and this audit.	Agree	December 2010 through June 2013
64	III – 81	The Department of Health Care Policy and Financing should ensure that county departments of human/social services and Medical Assistance (MA) sites meet program processing timeline requirements for Medicaid and Children’s Basic Health Plan (CBHP) eligibility by (a) using existing mechanisms, such as CBMS reports and the Application Overflow Unit, to identify all cases, including long-term-care cases that exceed processing guidelines and (b) working with county departments of human/social services and MA sites to improve the application processing timeliness by offering technical assistance that focuses on the cause of untimely processing to ensure that new cases and redeterminations for Medicaid and for the CBHP program are processed within state and federal guidelines.	Agree	June 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
65	III – 85	The Department of Health Care Policy and Financing should improve controls over the processing of medical claims for the Medicaid program by (a) seeking approval from the State Medical Board on the establishment of the pricing method for equipment repairs; (b) completing its review of the types of claims for individuals eligible for both Medicaid and Medicare that are exempt from Lower of Pricing, modifying the Medicaid State Plan and Department rules, as necessary, to include these exemptions, and submitting the State Plan modifications to the federal government for approval; and (c) denying claims that are not in accordance with state regulations on timely filing requirements and reviewing the establishment of Medicaid Management Information System edits for timely filing.	a. Agree b. Agree c. Partially Agree	a. June 2011 b. January 2011 c. June 2011
66	III – 89	The Department of Health Care Policy and Financing should improve controls over the manual processing of occupational and physical therapy claims by (a) providing training to employees who manually process claims to ensure claims are processed in accordance with policy requirements, (b) researching and resolving the issuance of claims where the provider numbers on the claim do not match the provider numbers on the prior authorization, and (c) continuing to seek recovery of the erroneous payments identified in the Fiscal Year 2009 audit and seeking recovery for erroneous payments identified in the Fiscal Year 2010 audit.	Agree	June 2011
67	III – 93	The Department of Health Care Policy and Financing should ensure compliance with the Deficit Reduction Act (DRA), the Children’s Health Insurance Program Reauthorization Act, and related federal regulations governing Medicaid and the Children’s Basic Health Plan (CBHP) programs by (a) ensuring that all Medicaid applications include the citizenship and identity documentation required by DRA prior to approval or denial of eligibility for Medicaid and the CBHP program, (b) obtaining and maintaining citizenship and identity documentation in all CBHP case files, and (c) ensuring that citizenship and identity documentation for all recipients identified in the audit is included in recipients’ case files or terminating the recipients’ eligibility for the program.	Agree	January 2010 through June 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
68	III – 97	The Department of Health Care Policy and Financing should improve its monitoring of the nursing facility rate-setting process by (a) using the options available under state rules for enforcing requirements for the submission of cost reports by the nursing facilities in cases where facilities are delinquent in submitting the reports and (b) working with the State Medical Services Board to incorporate into state rules the process for establishing interim rates for nursing facilities under the Medicaid program to ensure that state rules align with the practices used by the Department.	Agree	September 2011
69	III – 100	The Department of Health Care Policy and Financing should improve its controls over the allocation of expenditures by (a) correcting the percentages applied to the Medicaid, Children’s Basic Health Plan (CBHP), and the Old Age Pension (OAP) programs; (b) strengthening its supervisory review process to ensure the accuracy of expenditure allocations among Medicaid, CBHP, and OAP programs; (c) reviewing all Colorado Business Management System allocation transactions that were recorded during Fiscal Year 2010 and ensuring that these were accurately recorded; and (d) requesting reimbursement for the federal funds identified in the audit and through the Department’s review.	Agree	a. June 2011 b. February 2011 c. June 2011 d. June 2011
70	III – 107	Colorado State University (CSU) and Colorado State University—Pueblo (CSU-P) should ensure that the institutional charges used in the return of Title IV funds calculations relate to the appropriate payment period and that all charges meet the criteria in federal regulations.	Agree	CSU – August 2010 CSU-P – October 2010
71	III – 109	The Colorado State University System should implement procedures to ensure consistency in its Fiscal Operations Report and Application to Participate reporting so that all required information is reported accurately.	Agree	June 2011
72	III – 111	The Colorado School of Mines should implement policies and procedures to ensure all subrecipients who receive American Recovery and Reinvestment Act subawards have a valid Central Contractor Registration prior to the subaward being made.	Agree	December 2010

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
73	III – 116	The Colorado Community College System should work with the Community College of Denver (CCD) to strengthen controls over payroll and evaluate costs charged to grants by (a) implementing policies and procedures to ensure confirmation reports are properly reviewed by the CCD's Controller and submitted to the system office prior to final processing, including review of diagnostic reports to identify unusual amounts; (b) implementing policies and procedures to ensure overload assignments are properly evaluated and approved in accordance with Board policy; (c) training employees on Board policy, including employment of immediate family members; and (d) evaluating overload assignments charged to federal and private grants, as identified by its Internal Audit Department, to determine if the costs were allowable.	Agree	a. November 2010 b. November 2010 c. January 2011 d. November 2010
74	III – 119	The Colorado Community College System should work with Pueblo Community College (PCC) and Red Rocks Community College (RRCC) to strengthen policies and procedures over the student financial aid process by (a) ensuring adequate and timely communication between financial aid advisors and directors of financial aid when students withdraw so that the returns of Title IV funds can be determined properly and completed in a timely manner in accordance with program requirements and (b) ensuring RRCC financial aid personnel are knowledgeable of batch errors impacting return of Title IV funds and how to correct the errors in a timely manner.	Agree	PCC – September 2010 RRCC – July 2010
75	III – 122	The Colorado Community College System should work with Pueblo Community College (PCC) and Red Rocks Community College (RRCC) to implement policies and procedures to ensure that borrower data transmission reconciliations are performed and reconciling items are addressed in a timely manner and evidence supporting the reconciliation is maintained for review.	Agree	PCC – January 2011 RRCC – December 2010
76	III – 124	Adams State College should ensure all documentation that supports eligibility for Federal Student Financial Aid is retained by scanning all documentation into Banner Xtender.	Agree	January 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
77	III – 127	College Assist should improve its controls for identifying accounts eligible for default aversion billings and accounts required for default aversion rebates by (a) modifying the loan database system configuration to include all rehabilitated or repurchased loans for eligibility of default aversion fees and required rebates and (b) establishing procedures to periodically test the accuracy and completeness of the default aversion billing and rebate query reports to ensure proper functioning of the new system.	Agree	January 2011
78	III – 134	The Department of Human Services should continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Supplemental Nutrition Assistance Program/Food Assistance program. Specifically, the Department should strengthen its monitoring and reviews of counties' data entry of income, expense, and restoration payment data; processing of redetermination and change report forms; and investigation of Income, Eligibility, and Verification System alerts.	Agree	Implemented and Ongoing
79	III – 137	The Department of Human Services should take steps to correct the system problems related to inappropriate restoration payments in the Colorado Benefits Management System to reduce the risk of errors in benefit payments to Supplemental Nutrition Assistance Program/Food Assistance program recipients.	Agree	June 2011
80	III – 140	The Department of Human Services should continue working with Food and Nutrition Services to adjust the ending balance in the federal reporting system to accurately reflect the balances in Colorado Benefits Management System.	Agree	January 2011
81	III – 142	The Department of Human Services should resume routine monitoring of county departments of human/social services for the Child Care and Development Fund Program Cluster to ensure that the counties are correctly calculating parental fees and are charging only allowable costs to the federal Child Care and Development Fund grant.	Agree	January 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
82	III – 145	The Department of Human Services should improve controls related to manual overrides of Colorado Child Care Assistance Program eligibility determinations within the Child Care Automated Tracking System (CHATS) by (a) completing the drafting and implementation of rules governing the acceptable reasons for overrides and documentation required at the counties to support them; (b) requiring that counties establish supervisory review and approval for all overrides; (c) ensuring that county case managers and supervisors are adequately trained in proper procedures for overrides; (d) building automatic supervisory review, approval, and reporting capabilities into the CHATS replacement system; and (e) monitoring overrides through the use of reports that identify state and county trends and irregularities, and ensuring proper follow up.	Agree	March 2011
83	III – 148	The Department of Human Services should ensure that county departments of human/social services properly authorize child care for Colorado Child Care Assistance Program (CCCAP) participants by (a) completing the drafting and implementation of rules clarifying that counties shall only authorize the amount of child care needed by CCCAP families based on their schedule of eligible activities; (b) working with counties to improve the counties' internal control systems, such as requiring all counties to conduct monthly CCCAP case file reviews that identify errors in their case management and the causes behind those errors and require corrective actions to prevent future errors; (c) improving the monitoring of the counties' CCCAP operations by revising its county case file review process to include developing a risk-based approach that reviews those counties that manage larger CCCAP caseloads and determines why counties make errors, such as improperly authorizing CCCAP care or miscalculating an applicant's income, and whether counties have adequate CCCAP internal control systems in place; and (d) requiring that counties submit corrective action plans to address problems identified in part (c) and following up on these plans as appropriate.	Agree	March 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
84	III – 151	The Department of Human Services should improve county departments of human/social services' reviews of Colorado Child Care Assistance Program provider attendance records by (a) verifying that counties are conducting the reviews in accordance with Department regulations during the Department's monitoring reviews, (b) providing guidance to the counties on how to select samples of providers' attendance sheets for reviews, and (c) revising Department regulations to require that counties implement a risk-based approach for conducting the reviews.	Agree	March 2011
85	III – 153	The Department of Human Services should improve its oversight of county-owned child care centers to ensure an arm's-length bargaining relationship between counties and their county-owned providers by reviewing and approving all rates negotiated between county departments of human/social services and their county-owned child care centers.	Agree	November 2010
86	III – 156	The Department of Human Services should improve its oversight of quality initiative spending by county departments of human/social services by (a) requiring counties to institute formal grant processes for distributing quality initiative funds to child care providers and reviewing the counties' grant processes to ensure that counties distribute and monitor funds appropriately; (b) ensuring that guidance given to counties about the allowability of types of quality initiative expenditures reflects current Department policy and federal requirements; and (c) clarifying whether administrative expenses and payments for the expenses of other programs such as Head Start are appropriate uses of county quality initiative funds and, if so, establishing limits for these expenses.	Agree	November 2010

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
87	III – 159	The Department of Human Services should ensure that county departments of human/social services pay foster care rates that reflect the foster child’s level of care and service needs by continuing to work with counties to develop and implement a validated, statewide level-of-care assessment tool; (b) updating the Trails system to include fields for recording the child’s level of care and requiring counties to include this information in Trails whenever they enter new provider rates; and (c) conducting periodic file reviews at counties and analysis of actual rates paid by counties to ensure they are using level-of-care tools to assist with setting and negotiating appropriate foster care rates.	Disagree	Not Applicable
88	III – 162	The Department of Human Services should continue to work on identifying and implementing options for improving cost information to evaluate county administrative and case management costs in the child welfare allocation model used in the foster care system.	Agree	July 2012
89	III – 164	The Department of Human Services should improve controls over administrative foster care funds expended by child placement agencies (CPAs) by (a) evaluating the substance of the relationship between counties and CPAs based on OMB <i>Circular A-133</i> criteria and concluding whether CPAs should be considered vendors or subrecipients, (b) implementing requirements for audits of CPAs in accordance with the determination suggested in part (a) of the recommendation, (c) establishing procedures to review the CPA audits and follow up on any findings identified, and (d) evaluating options for reviewing the allowability and appropriateness of CPA expenditures made with child welfare funds.	Disagree	Not Applicable

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
90	III – 167	The Department of Human Services should ensure that child placement agencies (CPAs) pass along the correct child maintenance payments received from county departments of human/social services to foster parents by (a) implementing routine, periodic reviews of the payments made from CPAs to foster parents to ensure that they match the payments received from counties and (b) following up on identified over- or underpayments to foster parents to determine why the incorrect payments were made and to require that counties and CPAs rectify all incorrect payments.	a. Agree b. Disagree	a. January 2011 b. Not Applicable
91	III – 171	The Department of Human Services should strengthen controls over the Low-Income Energy Assistance Program, through improved training, county monitoring, and supervisory review processes, to ensure that eligibility is determined in a timely manner, that benefit amounts are calculated correctly, and that complete and accurate documentation is maintained in the case files.	Agree	June 2011
92	III – 173	The Department of Human Services should strengthen controls over the recording of expenditures for the Low-Income Energy Assistance Program by providing additional training to accounting staff and by strengthening review over the coding of transactions by the program accountant and by the supervisor.	Agree	September 2010
93	III – 175	The Department of Human Services should implement planning, tracking, and monitoring procedures to ensure compliance with all federal earmarking requirements for the Low-Income Energy Assistance Program grant.	Agree	June 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
94	III – 179	The Department of Human Services should work with the Governor’s Office of Information Technology to improve the Low-Income Energy Assistance Program (LEAP) system’s general computer controls by (a) generating, reviewing, and retaining application and system activity logs (i.e., audit logs) to identify and investigate anomalous activity at the application level and monitoring successful and unsuccessful log-in attempts at the Top Secret level; (b) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (c) identifying and documenting LEAP user profiles that, when combined, provide incompatible system privileges; (d) identifying and updating the IT policies and procedures that are outdated; (e) ensuring that all users, prior to gaining access to the LEAP system, receive introductory system level training and have read and acknowledged the Department’s statement of compliance; (f) encrypting all data transmissions containing sensitive data, including user credentials; and (g) documenting a business continuity plan.	Agree	a. February 2011 b. March 2011 c. November 2011 d. June 2011 e. June 2011 f. June 2011 g. June 2011
95	III – 183	The Department of Human Services should further strengthen controls over the Title IV-E Adoption Assistance program by ensuring, through training and monitoring programs, that county caseworkers are aware of all federal and state eligibility requirements and are maintaining all required documentation in the case files.	Agree	January 2011
96	III – 187	The Department of Human Services should strengthen controls over the Vocational Rehabilitation program by ensuring, through training and monitoring, that counselors comply with federal and state documentation requirements, maintain all required documentation in the case files, and determine eligibility within the time frames outlined in regulations.	Agree	April 2011
97	III – 191	The Department of Human Services should continue to strengthen controls over the Child Support Enforcement program to ensure that counties enforce medical support obligations where appropriate, provide services within the required time frames, and conduct all required communication with interested parties.	Agree	June 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
98	III – 195	The Department of Human Services should continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Temporary Assistance for Needy Families/Colorado Works program. The program should strengthen its monitoring and reviewing of counties' case file documentation and data entry. The program should also consider ways to improve the case management process by using available resources.	Agree	Ongoing
99	III – 197	The Department of Human Services should ensure that the HUD-required depository agreement is put into place with the State's financial institution for the Housing Choice Vouchers Program. Additionally, the Department should actively monitor HUD requirements to ensure its awareness of and compliance with these requirements.	Agree	June 2011
100	III – 202	The Department of Human Services (Department) should improve controls over its flexplace program by (a) designating one division or manager to centrally track the Department's flexplace arrangements and costs, as well as ensuring the program functions consistently across the Department; (b) ensuring the Department of Personnel & Administration's (DPA) flexplace policy is consistently followed, including the proper use of DPA flexplace application and agreement forms; and (c) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace.	a. Partially Agree b. Agree c. Agree	January 2011
101	III – 205	The Department of Human Services should improve its controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by (a) continuing to ensure that the staff who prepare the exhibits and supporting documentation receive adequate training each year on exhibit preparation; (b) continuing to conduct secondary reviews of exhibits, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibits; and (c) ensuring that Department officials verify that the nature and classification of information reported on the exhibits are correct.	Partially Agree	September 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
102	III – 209	The Department of Human Services should improve controls over its federal program reporting by training program and accounting staff and supervisors on the procedures necessary to meet requirements for filing complete, accurate, and timely federal reports. This should include training supervisors on procedures for performing an appropriate review prior to submission.	Agree	Implemented
103	III – 213	The Department of Labor and Employment should ensure compliance with federal Benefit Accuracy Measurement (BAM) regulations for the Unemployment Insurance program by (a) completing the number of reviews required by the U.S. Department of Labor, (b) ensuring reviews contain documentation of an adequate supervisory review, and (c) assessing its current demands on BAM staff at the beginning of 2011 and contacting the U.S. Department of Labor if additional assistance is deemed necessary.	Agree	December 2011
104	III – 216	The Department of Labor and Employment should improve controls over federal reporting by (a) instituting a secondary review and approval process to ensure amounts recorded on reports to the U.S. Department of Labor are accurately reported and supported by source documentation, (b) implementing system corrections within the Colorado Unemployment Benefits System to correct the carry-forward balances in the Employment and Training Administration (ETA) 227 report, and (c) establishing and implementing procedures to maintain supporting documentation used in preparing the ETA 581 reports as required by federal requirements.	Agree	a. January 2011 b. June 2011 c. February 2011
105	III – 219	The Department of Labor and Employment should improve controls over reporting federal expenditures and the preparation of the Exhibit K by (a) developing formal, written procedures for preparing the Exhibit K and maintaining supporting documentation and (b) completing and documenting the Exhibit K grant/program component reviews and lead supervisory reviews prior to the Exhibit K submission.	Agree	January 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
106	III – 223	The Department of Public Health and Environment should improve controls over the Investigations and Technical Assistance program by ensuring compliance with federal debarment and suspension requirements for all entities from which goods are purchased and maintaining documentation to support that verification procedures were performed.	Agree	July 2010
107	III – 227	The Office of the State Treasurer should implement its plan for monitoring counties' compliance with the earmarking requirements of the federal Secure Payments for States and Counties Containing Federal Lands program.	Agree	January 2011
108	III – 231	The Department of Transportation should improve controls over the Highway Planning and Construction program and the Formula Grants under Section 5311 by expanding current subrecipient monitoring procedures to include a follow-up procedure for those subrecipients who are sent a letter requiring submission of a <i>Circular A-133</i> audit report to ensure an audit report is actually submitted to the Department.	Agree	September 2011
109	III – 233	The Department of Transportation should ensure that Department policies are being followed for the Highway Planning and Construction program to ensure compliance with Davis-Bacon Act requirements for all applicable construction contracts by reviewing certified payroll information submitted by contractors and subcontractors and maintaining documentation to support that verification procedures were performed.	Partially Agree	September 2011

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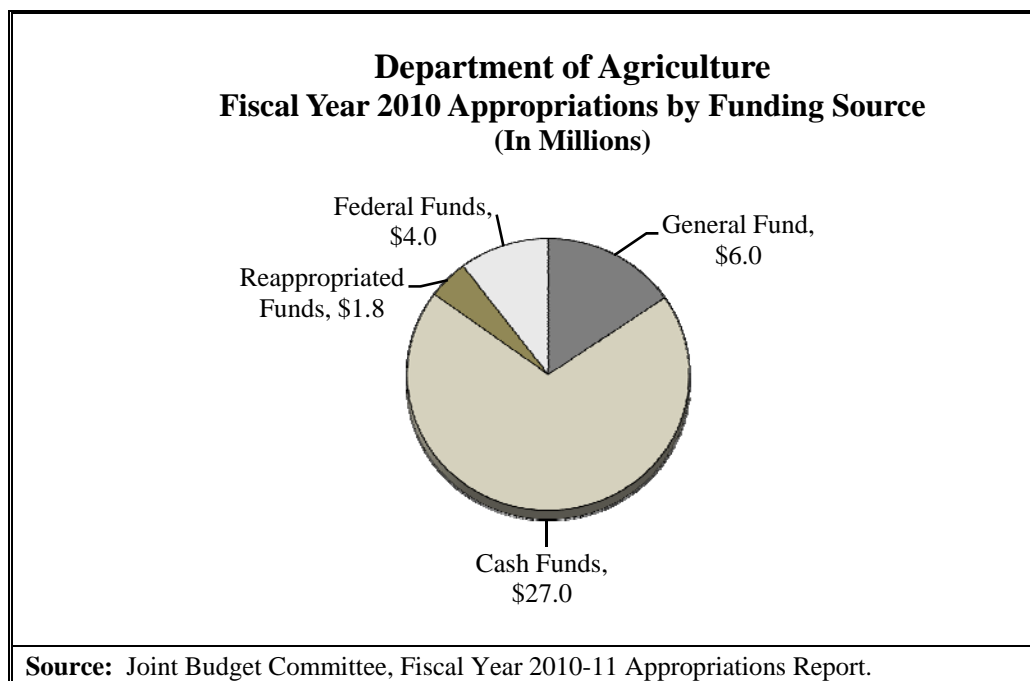
Department of Agriculture

Introduction

The Department of Agriculture (Department) regulates, promotes, and supports various agriculture activities throughout Colorado. Department personnel perform a wide range of services including regulatory and inspection services relating to agriculture; investigations and hearings; agricultural-related policy analysis; and efforts to foster and encourage the standardizing, grading, inspection, labeling, handling, storage, and marketing of agricultural products. The Department is composed of the following six divisions:

- Commissioner's Office and Administrative Services
- Agricultural Services Division
- Agricultural Markets Division
- Brand Board
- Colorado State Fair
- Conservation Board

In Fiscal Year 2010 the Department was appropriated approximately \$38.8 million with 293 full-time-equivalent staff (FTE). The following chart shows the Department appropriations for Fiscal Year 2010 by major funding source.



Controls Over Payroll

Department personnel perform a wide range of services for different agricultural industries across the state. These services include but are not limited to licensing livestock; preventing and controlling disease; coordinating water and energy projects; testing animal feed, fertilizer, and pesticide usage; and certifying organic seed, plants, and produce. During Fiscal Year 2010 the Department processed salary and benefit payroll data totaling approximately \$19.8 million for about 293 FTE staff. Payroll processing includes the certification of time sheets, in which employees and supervisors verify that total pay is commensurate with the actual time that employees worked, as well as the preparation of any necessary adjusting entries to pay by accounting staff. Payroll adjustments are nonrecurring and can result from hours worked outside of regular pay, such as overtime, or may be corrections to pay.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's payroll processes and to ensure that payroll adjustments and employees' time sheets were accurate and prepared timely.

What audit work was performed and how were results measured?

The audit work included recalculating payroll adjustments as well as reviewing employee time sheets to ensure timely certification by the employee and supervisor.

We selected a sample of 40 payroll adjustments from the Department's August and December 2009 payroll reconciliations (20 from each reconciliation period). Additionally, we tested 120 time sheets for appropriate and timely certifications by the employee and supervisor.

State Personnel Rules issued by the Department of Personnel & Administration state, "Time records must be certified by both the employee and the supervisor and are the basis for overtime calculation and compensation." The Department's time sheet forms indicate that the employee and supervisor are to sign and date the time sheets, certifying that the hours recorded are true and incurred in the service of the Department.

State Personnel Rules do not set specific time deadlines for certifying time sheets but allow individual state agencies to determine timeliness for certification based on department-developed payroll policies and procedures. Based on review of internally developed timekeeping policies set by comparable state agencies, we determined 15 business days from the end of the pay period to be a reasonable period for timely certification of time sheets by supervisor and employees.

What problem did the audit work identify?

We noted problems with time sheet certification on 46 of 120, or 38 percent, time sheets we reviewed.

Specifically, we noted three general concerns related to the certification of time sheets:

- Time sheets were not certified by both the employee and supervisor.
 - 19 time sheets were not certified by the employee
 - 1 time sheet was not certified by a supervisor
- Time sheets were not dated by both the employee and supervisor.
 - 22 time sheets were not dated by the employee
 - 26 time sheets were not dated by the supervisor
- Time sheets were not certified timely within 15 days following the end of the time sheet benchmark.
 - 23 time sheets were not certified timely by the employee
 - 27 time sheets were not certified timely by the supervisor

We also noted two additional types of problems that occurred most frequently:

- In 22 of the 120 time sheets (18 percent), the supervisor used a stamp as a signature but did not date any of the certifications. Therefore, timeliness of the certification could not be determined.
- In 17 of the 120 time sheets (14 percent), the supervisor certified the time sheet for the employee but did not include a statement indicating why the employee was unable to sign the time sheet.

Why did the problem occur?

The Department does not have a department-wide written policy requiring employee and supervisor signatures certifying the accuracy of time sheets and time deadlines for completing the certification. Instead, the Department relies on individual employees and supervisors to determine procedures for the certification of time sheets. Furthermore, the Department has not established required time frames for timely review and certification of the time sheets used for processing payroll, nor has it provided training to staff on certification requirements.

Why does this problem matter?

The Department relies on its payroll processes to ensure that employees are paid accurately and appropriately. Due to the Department's inadequate time sheet

certification process, incorrect hours may be reported and not detected or corrected, or other errors may occur that could directly affect employees' total pay. Additionally, due to the Department's significant employee payroll expenditures, there is an increased risk of fraud or abuse.

Finally, if time sheets are not reviewed and certified by employees and supervisors timely, there is a risk that employee payroll will be issued with errors. These errors would have to be corrected in subsequent months, leading to an inefficient payroll process.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 1:

The Department of Agriculture should strengthen certification of personnel time sheets by developing and implementing a department-wide policy that establishes:

- a. Requirements related to the signatures and dates necessary for certification of time sheets and deadlines for time sheets to be reviewed and certified by employees and supervisors.
- b. Training procedures for employees and supervisors on time sheet certification responsibilities outlined in the policy.

Department of Agriculture Response:

Agree. Implementation date: March 31, 2011.

The Department will address the deficiency in internal controls concerning certification of personnel time sheets as follows:

- a. A department-wide written policy will be developed outlining the procedures and deadlines for employees and supervisors to appropriately certify time sheets. This policy will be implemented no later than March 31, 2011.
- b. The policy will be communicated to all Department employees, as well as directly with the Department's division directors, with instruction to ensure that the policy be reviewed with all employees and supervisors within their respective divisions.

Information relating to the importance of proper certification of time sheets will also be included in orientation sessions for new employees.

Department of Education

Introduction

Article IX of the Colorado Constitution places responsibility for the general supervision of the State's public schools with the Colorado State Board of Education (the Board). The Board appoints the Commissioner of Education to oversee the Department of Education (Department), which serves as the administrative arm of the Board by providing assistance to 178 local school districts and implementing administrative rules. The Department's Fiscal Year 2010 appropriation was approximately \$4.6 billion with 557 full-time-equivalent staff. Of this amount \$3.2 billion, or 70 percent, was general funds.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed Fiscal Year 2010 audit work at the Department of Education.

Construction in Progress

The Build Excellent Schools Today (BEST) Program was established with specified state funds to provide technical assistance to districts, charter schools, and Boards of Cooperative Education Services (BOCES) by increasing the level of financial assistance for capital construction projects. School districts, charter schools, and BOCES must submit a grant application for the project they propose to complete. Once the application is approved, the Department will direct funds to be deposited with a trustee on behalf of the school district, charter school, or BOCES. The school district, charter school, or BOCES then contracts for the work to be performed. In order to be paid, contractor invoices are sent to the Department for review and approval. If approved, the trustee is given notice to pay the contractor. As determined by the Office of the State Controller, the Department is to record the amounts expended by the schools, charter schools, and BOCES under the program in a construction in progress account in addition to recording the expenditure. The total expenditures for the BEST Program for Fiscal Year 2010 were \$49.2 million.

What was the purpose of the audit work?

The purpose of the audit work was to ensure that the construction in progress related to the BEST Program was properly recorded and valued.

What audit work was performed and how were results measured?

The audit work included reviewing trustee statements as of June 30, 2010, for all projects approved under the BEST Program that had funds deposited. In addition, cut-off testing was performed to determine if construction completed before the end of the fiscal year relating to the program was properly captured and recorded in the proper fiscal year.

What problem did the audit work identify?

Construction payments made subsequent to the fiscal year-end that were associated with work performed prior to the fiscal year-end were not accrued to the proper reporting period. As of June 30, 2010, there were 13 school districts, charter schools, or BOCES that had funds deposited with the trustee. There were four subsequent payments tested totaling about \$8.1 million. Based on testing performed, all of these payments should have been recorded as expenditures and accounts payable and included in construction in progress as of June 30, 2010, as the services had been provided prior to the fiscal year-end.

Why did the problem occur?

The Department established an informal policy to cut off construction in progress expenditures and record the construction in progress based on the Trustee statements as of June 30, 2010. The construction invoices submitted for payment subsequent to this date were not reviewed to determine if any of the services were performed prior to June 30, 2010.

Why does this problem matter?

Generally accepted accounting principles require that transactions be recorded in the accounting period in which the services were rendered.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 2:

The Department of Education should improve the process over accruals of construction in progress by:

- a. Adopting proper policies and procedures surrounding the year-end cut off of construction in progress expenditures.

- b. Reviewing construction invoices received subsequent to the fiscal year-end to ensure they are recorded to the proper period based on when the services were performed.
- c. Expanding the training and technical assistance provided to the BEST Program staff to ensure they are aware of the accrual procedures and requirements.

Department of Education Response:

Agree. Implementation date: June 30, 2011.

Fiscal Year 2010 was the first year construction expenditures were incurred that were funded from the BEST program certificates of participation. An accountant was hired to compile the information necessary to ensure that all BEST accounts were accurate, including recording the appropriate construction-in-progress expenditures at fiscal year-end. Unfortunately, the BEST program accountant left the department in July 2010 without recording all construction-in-progress expenditures for the fiscal year. This departure was abrupt, and other staff had not been made aware of nor trained in the fiscal requirements of the BEST program.

Written policies and procedures are being established to ensure that the information necessary to properly record construction-in-progress expenditures are understood by BEST program personnel as well as the BEST program accountant. BEST program staff will also learn how to identify and properly record and reconcile invoices received. Professional development will be provided to BEST personnel in accrual procedures and requirements. The recommendation will be implemented by June 30, 2011.

Internal Controls—Charter School Institute

The Charter School Institute (Institute) was created by statute in 2004 as an independent agency within the Department. The Institute is governed by a nine-member Board of Directors, seven of whom are appointed by the Governor and two by the Commissioner of Education. The Institute is responsible for reviewing, approving, and denying charter school applications, assisting with the conversion of a district charter school to an Institute charter school, and monitoring the operations of the institute of charter schools. The Institute may authorize charter schools in districts that have not retained exclusive authority to authorize charter schools within their district. During Fiscal Year 2010 the

Institute established an expenditure budget based on estimated enrollment and projected per pupil revenues for the fiscal year. At the end of the fiscal year, it was determined that the Institute had overspent the budget and related revenues by approximately \$190,000.

What was the purpose of the audit work?

The purpose of the audit work was to review the budget process and controls over expenditures for the Institute for Fiscal Year 2010 to identify the root cause of the overspending.

What audit work was performed and how were results measured?

The audit work included reviewing the budget to actual of expenditures for Fiscal Year 2010. Additional detail was reviewed for any singular financial line item that was more than 20 percent in excess of its expense budget at year-end. Interviews of the Institute's personnel were also conducted and documented to obtain information about the processes and procedures in place at the Institute to monitor expenditures in relation to the budget.

What problem did the audit work identify?

The audit work identified an overall lack of an internal control structure at the Institute. The employees performed job duties with little or no supervision from Institute management or the Board of Directors. The financial statements submitted to the Board were not sufficiently reviewed by appropriate personnel. The chief accountant was able to process expenditures without proper approval as well as make adjustments to the expenditure budget within the system to enable the processing of expenditures beyond the budget. It was also noted that changes to salary amounts are not properly documented, no documentation of approval was maintained, and changes often occurred through verbal communication.

Why did the problem occur?

The Institute does not have a proper internal control structure in place to prevent and deter financial misstatements and errors or to limit spending to the established budget. The overall amount appropriated by the state legislature significantly exceeded the expected amount of per pupil revenue. The appropriation was based on an estimate of the revenue for the upcoming year. Given the significant growth of the Institute over the past four years, the revenue estimate included a component of continued growth. The increased appropriation allowed the Institute to continually increase the budget in the State's accounting system, COFRS, as needed, to support the overspending, without exceeding the original appropriation.

In addition, there are no human resources controls in place to approve and monitor salary increases given to the Institute's employees and evaluate the appropriateness of existing salary levels. Management also does not have a formal review process in place to evaluate expenditures and financial reports or provide training on internal controls.

Why does this problem matter?

Internal controls are critical to ensure the integrity of financial information, to mitigate the risk of misappropriation of assets, and to assist management in making sound business decisions. Budgetary controls are critical to ensure that the Institute stays within the established expenditure budget, which should be based on the expected amount of per pupil revenue. While a lack of internal controls could lead to possible fraud or illegal acts going undetected, it can also lead to financial misstatements and errors and poor management decisions.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 3:

The Charter School Institute (Institute) should improve the internal control structure by:

- a. Adopting formal internal control policies and procedures focusing on the major transactions cycles at the Institute to include cash receipts, cash disbursements, payroll, and budgetary controls.
- b. Implementing specific controls over the payroll and human resources functions to ensure proper documentation exists to support established salaries and subsequent changes. A review of salaries for current personnel should also be performed to determine that the pay scales and salaries are reasonable considering the responsibilities being performed.
- c. Establishing sound fiscal policies requiring the approval of a reasonable budget and strict adherence to budget limitations.
- d. Ensuring financial statements are adequately reviewed by the Institute's personnel prior to their presentation to the Board.
- e. Setting the tone at the top by providing training on the importance of internal controls to the Institute's employees.

Department of Education Response:

Agree. Implementation date: June 30, 2012.

The Institute is in the process of formulating overall internal control policies and procedures regarding all aspects of the finding. Nonetheless, the following procedures have been put in place since the audit has taken place:

Cash receipts – We have adopted a policy consistent with CMA guidelines and all deposits to be processed within 3 business days to Colorado Department of Education (CDE) for processing to the treasury. Cash disbursements – We are following the guidelines consistent with procurement rules and provided by CDE and promulgated by the Department of Personnel & Administration. This is to include use of encumbrance documents for larger purchases, obtaining bids and/or quotes. The Institute has implemented the policy of obtaining certification of the individual who ordered the merchandise or services. Authorization to pay the invoice will be made after obtaining authorization from the institute Controller or a delegate. Payroll – The Institute regularly consults with CDE’s Human Resources Department to comply with new personal services contracts. In addition, we have begun the process of converting some contractors to FTE and created Position Description Questionnaires and submitted required form CDE43. The Institute has rewritten some SOWs in order to comply with independent contractor requirements and others will be completed soon. Starting Fiscal Year 2012, the Institute is planning to develop a budget document in coordination with CDE’s Controller for the purpose of obtaining input and monitoring. The Institute is closely following budget line items and providing justification for abnormalities on a quarterly basis. The Institute staff have implemented the use of form CDE43 for all personnel actions. The form requires a minimum of two signatures; one from the Controller and the second from the Executive Director.

Furthermore, the Controller and the Executive Director are reviewing each staff member’s job duties in detail and comparing the salaries of the individual staff member to similar positions filled or advertised statewide. In addition, the Institute will conduct a search through the OMB’s published guidelines for employment force in our geographical region. The Institute management has brought the salary structure substantially within the findings and recommendations. We anticipate completing the entire restructuring process within the next six to twelve months. The Institute Board of Directors has been fully informed of all changes. The Institute has implemented a process for obtaining the authorization

persons ordering various goods and services. Moreover, the Institute has implemented an authorization procedure to make payments from the Controller to ensure the expenditures are within budget, reasonable, and will serve the best interests of tax-paying citizens of the State of Colorado. The records retention policy is under review to ensure that any future audit should not be hampered by the limited scope of the audit due to an inability to locate important documentation.

The Executive Director and the Controller have developed a comprehensive process to review the budget and expenditures to ensure past problems do not plague the Institute going forward. The process takes into consideration changing budget funding, various unanticipated emergencies, and frequent revision necessary to best serve our schools. The review process will take place at least twice a month and will be presented to the Institute Board of Directors for their consideration during regular monthly board meetings.

The Executive Director has implemented this as per the letter of the law. The Institute has since adopted a very frugal approach to spending. It has further adopted that only “*mission essential*” travel will be conducted and all compensatory time for “exempt” employees has been eliminated. The recommendation will be implemented by June 30, 2012.

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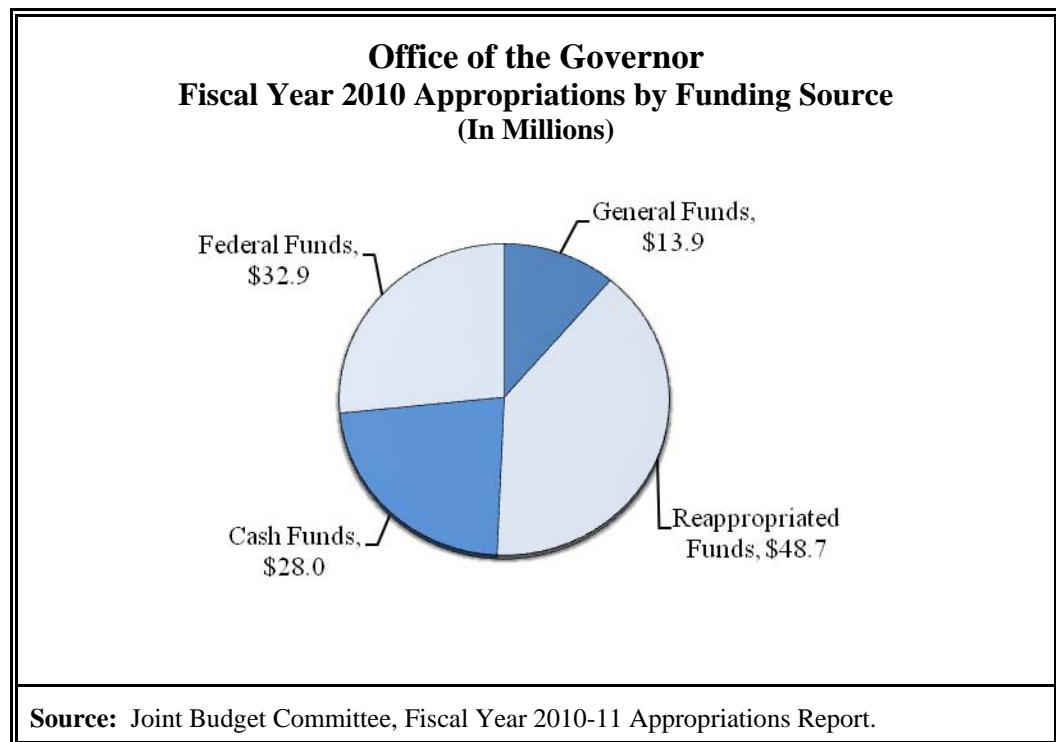
Office of the Governor

Introduction

The Office of the Governor (Office) is responsible for carrying out the directives of the Governor of the State of Colorado. The Office comprises twelve offices including, but not limited to, the following:

- Office of Workforce Development
- Office of State Planning and Budgeting
- Office of Homeland Security
- Citizen's Advocate Office
- Office of Information Technology

In Fiscal Year 2010 the Office was appropriated a total of approximately \$123.5 million in federal and state funds and 368.9 full-time-equivalent staff positions. The following chart shows the Office's Fiscal Year 2010 appropriations by funding source:



The following comment was prepared by the public accounting firm of KPMG, LLP, which performed Fiscal Year 2010 audit work at the Office.

Journal Voucher Segregation of Duties

The accounting staff is responsible for recording the financial transactions for the agencies within the Office. One type of transaction recorded is a journal voucher, which records the transfer or assignment of funds within the Office.

What was the purpose of the audit work?

The purpose of the audit work was to test transactions at the Office for proper approval and segregation of duties as well as the reasonableness of the journal vouchers.

What audit work was performed and how were results measured?

We tested 25 transactions for proper approval and segregation of duties as well as the reasonableness of the journal voucher.

Segregation of duties is a primary internal control intended to prevent or detect errors, irregularities, or potential wrongdoing. Segregation of duties is achieved by ensuring that no single individual has control over two or more phases of a transaction or operation. Chapter 10, Section 1.3 of the Fiscal Procedures Manual provides that, in general, a user of the State's accounting system, COFRS, should not be authorized to both enter and approve transactions. A standard journal voucher form is provided to state agencies by the Office of the State Controller so agencies can demonstrate that separate individuals prepare and approve journal vouchers.

What problem did the audit work identify?

We noted that journal vouchers at an agency within the Office were prepared and approved in COFRS by the same individual. Specifically, we noted a total of four transactions that were manually prepared and approved by the same individual. While we found that each of the four journal vouchers was reasonable and for agency business, the lack of segregation of duties is a weakness in a primary internal control at the Office. In addition, our review found that the agencies within the Office are not consistently using the standard journal voucher form. All four transactions prepared and approved by the same individual, as noted above, occurred in a single agency at the Office where accounting staff did not use the standard journal voucher form.

Why did the problem occur?

The accounting staff at a single agency at the Office were not using the standard journal voucher form provided by the Office of the State Controller when completing journal vouchers. The use of the standard form would likely have reinforced the need for segregation of duties.

Why does this problem matter?

By allowing individuals the authority to prepare and approve their own journal vouchers, the agency increases the risks that material error or fraud would not be prevented or detected and corrected on a timely basis. Transactions processed through COFRS at individual agencies must be accurate, as they are included in the statewide financial statements.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 4:

The Office of the Governor should improve internal controls by ensuring that segregation of duties is in place over all transactions processed in COFRS and that the preparation and approval process is documented using the standard journal voucher form.

Office of the Governor Response:

Agree. Implementation date: September 1, 2010.

While noting the auditor's finding "that each of the four journal vouchers was reasonable and for agency business," the Governor's Office agrees with the State Auditor that segregating journal voucher entry and approval is good internal control practice. As such, the Governor's Office will begin to implement the recommendation made by the State Auditor to segregate journal voucher entries and approvals. This process will be implemented by all offices of the Governor by September 1, 2010.

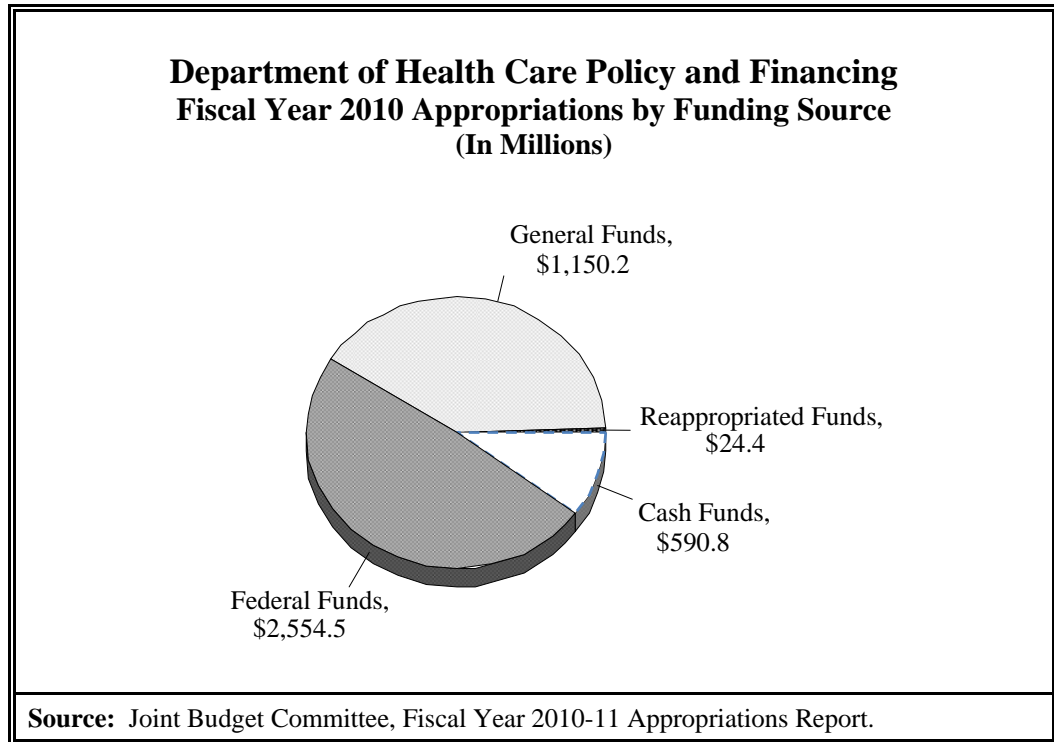
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Department of Health Care Policy and Financing

Introduction

The Department of Health Care Policy and Financing (Department) is the state agency responsible for developing financing plans and policy for publicly funded health care programs. The principal programs administered by the Department are the Medicaid program, which provides health services to eligible needy persons, and the Children's Basic Health Plan (CBHP), which furnishes subsidized health insurance for children 18 years or younger who are from low-income families and are not eligible for Medicaid. The CBHP also subsidizes health insurance for low-income prenatal women who are not eligible for Medicaid. In Colorado the Medicaid program—the largest federal grant program administered by the State—is funded by about 50 percent federal funds and 50 percent state general funds. For the years beginning October 1, 2008, through June 30, 2010, the Department obtained additional federal funding for the Medicaid program through the Recovery Act, receiving an additional match of 8.78 percent to 11.59 percent of federal funds for Medicaid expenditures. Funding for CBHP (marketed in Colorado as “Child Health Plan Plus,” or “CHP+”) consists of approximately two-thirds federal funds and one-third state general funds.

In Fiscal Year 2010 the Department was appropriated a total of approximately \$4.3 billion in federal and state funds and 287.6 full-time-equivalent staff positions. The following chart shows the Department's Fiscal Year 2010 appropriations by funding source:



We identified 21 areas in which the Department could improve its operations. Of these areas, six are related to financial controls and 15 are related to federal awards. The following section describes our findings and recommendations related to financial controls. Our findings and recommendations related to federal awards appear in the Department's chapter in Section III Federal Award Findings.

Nursing Facility Provider Fees and Other Recoveries

Federal guidelines allow and state statute authorizes the Department to assess a nursing facility provider fee to generate additional federal Medicaid matching funds in order to improve nursing facility reimbursement rates. Each fiscal year the Department establishes a nursing facility provider fee rate schedule that is used by the Department's rate division to calculate provider fee amounts, which are billed to providers on a monthly basis.

Article X, Section 20 of the Colorado Constitution, known as the Taxpayer's Bill of Rights (TABOR), limits annual increases in state revenues. All state revenues classified as TABOR revenue are included in the calculation of this limit. Nursing fees are a new form of revenue to the State beginning in Fiscal Year 2009 and are classified as TABOR revenues. In Fiscal Year 2010 nursing facility provider fee revenues totaled about \$20.4 million.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the transactions recorded in the nursing facility provider fee revenue account were properly identified and recorded as revenues in the State's financial statements and accurately classified as TABOR revenues.

What audit work was performed and how were results measured?

We selected a sample of six transactions that the Department recorded as nursing facility provider fee revenues. We reviewed the supporting documentation to determine whether the transactions were accurately recorded for Fiscal Year 2010 in the State's financial statements and whether the transactions met the definition of TABOR revenues. We compared the Department nursing facility provider fee rate schedule to the revenue amounts recorded in the State's accounting system, COFRS, for both Fiscal Years 2009 and 2010 to ensure that all revenues were recognized in the State's financial statements for the appropriate year and that the rates were charged consistent with the nursing facility provider fee rate schedule.

The State's Fiscal Procedures Manual establishes uniform accounting procedures for departments to use when recording revenues and receivables on the State's financial statements. Specifically, the manual states that the Department should record accounts receivable during the fiscal year in which the revenue is earned, even if the revenues will not be collected until the following fiscal year. Revenue is earned when it is measurable; revenue from nursing facilities provider fees becomes measurable when the Department establishes the nursing facility provider fee rate schedule.

Department rules require the Department to prepare an annual reconciliation of nursing facility provider fees received. Specifically, the Department should annually reconcile the nursing facility provider fees recorded in COFRS to the fee amounts established in the nursing facility provider fee rate schedule.

What problem did the audit work identify?

We identified problems with the recording and reconciliations of nursing facility provider fee revenues. In addition, we identified problems with the Department's recovery of overpayments from a nursing facility provider.

Revenues Improperly Recorded. The Department did not record and bill nursing facility providers for about \$536,000 in Fiscal Year 2009 nursing facility provider fees. In addition, the Department recorded \$419,000 in nursing facility provider fee revenue as Fiscal Year 2010 revenue; however, this revenue was earned in Fiscal Year 2009 and should have been recorded in Fiscal Year 2009.

In addition, TABOR revenue was understated for Fiscal Year 2009. An adjustment was made to correct this in Fiscal Year 2010.

Reconciliations. Nursing facility provider fees recorded on COFRS were not reconciled to amounts established in the final nursing facility provider fee schedule for Fiscal Years 2009 and 2010. The differences totaled about \$359,000 for Fiscal Year 2009 and \$151,000 for Fiscal Year 2010.

Why did the problem occur?

Revenues Improperly Recorded. Department rules require the Department to calculate the amounts of nursing facility provider fees during “the July 1 rate-setting process” and assess these fees each month. However, the rules do not define the July 1 rate-setting process and do not specify when the nursing facility provider fee rate schedule should be finalized each year. Since the Department did not finalize its Fiscal Year 2009 nursing facility provider fee rate schedule until Fiscal Year 2010, the Department did not identify, record, or bill \$536,000 in revenues associated with nursing facility provider fees set by the Department for Fiscal Year 2009 until Fiscal Year 2010. Neither statute nor Department rules allows the Department to waive collection of these fees, although it has the authority to reduce fee amounts in future fiscal years. Therefore, the Department needs to bill providers for these amounts and establish an accounts receivable for the \$536,000.

The Department incorrectly recorded \$419,000 of Fiscal Year 2009 nursing facility provider fee revenues in Fiscal Year 2010 because it did not record revenues or establish accounts receivables prior to the end of Fiscal Year 2009, as required by the Fiscal Procedures Manual. This \$419,000 was included on the nursing facility provider fee schedule used to bill providers as of June 30, 2009; therefore, these funds should have been recorded as revenue for Fiscal Year 2009.

Reconciliations. The Department did not perform a reconciliation for nursing fees for Fiscal Year 2009 or 2010.

Why does this problem matter?

By recording accounts receivables and revenues in the wrong fiscal year and by not conducting reconciliations, the Department increases the risk that amounts will be misstated on COFRS and on the State’s financial statements. The Department understated Fiscal Year 2009 revenues by about \$778,000 and Fiscal Year 2010 revenues by about \$687,000, which the Department subsequently adjusted on the Fiscal Year 2010 financial statements. Overstating TABOR revenues affects the calculation of the TABOR limit in some instances and could result in the State’s over-refunding excess TABOR revenues in years in which the

annual revenue limits are exceeded. The State did not collect revenue in excess of the TABOR limit in either Fiscal Year 2009 or 2010.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 5:

The Department of Health Care Policy and Financing should improve its controls over the collection and recording of nursing facility provider fees by:

- a. Ensuring that accounts receivables for nursing facility provider fees are established by the end of each fiscal year for all fees that are outstanding.
- b. Establishing a timeline for completing each fiscal year's nursing facility provider fee rate schedule to ensure that fee amounts are finalized prior to the end of each fiscal year.
- c. Completing and documenting an annual reconciliation of revenues recorded as received in COFRS and the nursing facility provider fee amounts established for each fiscal year, as required in Department rules.
- d. Ensuring that amounts invoiced to and paid by nursing facility providers agree with the approved nursing facility provider fee rate schedule.
- e. Working with providers to establish a repayment plan for any recoveries due from nursing facility providers.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: August 31, 2011.

- a. The Department established a receivable for uncollected fees for Fiscal Year 2010 and will do so for all future years when uncollected amounts exist. The Department's Accounting Section will continue to work with the Safety Net Programs Section to ensure that the correct amounts are recorded at each year-end.
- b. The Department will draft an official procedure for finalizing the provider fee schedule prior to the end of each fiscal year. This process will account for nursing facility rates being finalized before the Department can determine the provider fee schedule.

- c. The Department will implement a procedure whereby revenues recorded in COFRS are periodically reconciled with provider fee amounts received as established by the provider fee schedule.
- d. The Department will implement a procedure whereby revenues recorded in COFRS are periodically reconciled with provider fee amounts received as established by the provider fee schedule.
- e. The Department will evaluate options for establishing a repayment plan for providers to coincide with the Fiscal Year 2011 provider fee year.

Hospital Provider Fees

Federal regulations allow the Department to assess a fee on hospital providers to generate additional federal Medicaid matching funds in order to increase hospital provider reimbursement rates. In addition, these fees are intended to be used to expand health coverage for the Medicaid program.

What was the purpose of the audit work?

The purpose of the audit work was to ensure that the Department is billing hospital provider fees in accordance with the fee schedule established under federal and state statutes and approved by the Hospital Provider Fee Oversight and Advisory Board (Board). We also reviewed the Hospital Provider Fee Cash Fund for excess fee revenues to determine if the Department is refunding excess fees in accordance with state statutes.

What audit work was performed and how were results measured?

During our Fiscal Year 2010 audit we reviewed a sample of fees paid by 18 hospital providers to determine whether the hospital provider fees assessed by the Department and charged to hospitals agreed with the amount paid by the hospitals. Additionally, we reviewed the Hospital Provider Fee Cash Fund to determine whether provider fee refunds were properly calculated and refunded in accordance with state statutes.

The hospital provider fees are required to be used to increase payments to hospitals, increase the number of individuals covered by public medical assistance, and pay the administrative costs for administering these fees. According to state statutes, the Department is authorized to refund any unspent portion of the provider fee. In addition, Section 25.5-4-402.3 (3)(e)(II), C.R.S., states that “[f]or any portion of the provider fee that has been collected by the

state department but for which the department has not received federal matching funds, the state department shall refund back to the hospital that paid the fee the amount of such portion of the fee within five business days after the fee is collected.”

What problem did the audit work identify?

During our Fiscal Year 2010 audit, we found fees had been properly assessed and paid by providers; however, we noted that the Department did not refund the unused portion of the provider fees in accordance with statutes. Specifically, we noted the following:

- The Department received \$85 million in hospital provider fees on June 16, 2010, which was deposited in the Hospital Provider Fee Cash Fund. Of this amount, approximately \$43 million was disbursed to the hospitals for services. The Department did not receive a federal match for the remaining \$42.2 million. Of this amount, \$38 million was refunded to the hospitals on July 29, 2010, or 43 days after the receipt of the fees. Therefore, while the Department properly refunded these unused fees, it issued the refunds 38 days later than the five days required by state statute.

On July 27, 2010, the Board voted to maintain a reserve in the Hospital Provider Fee Cash Fund. The reserve was set at the remaining \$4.2 million of unspent fees. Therefore, these unspent fees were not refunded to the hospitals as required by statute.

Why did the problem occur?

With respect to the timeliness of the \$38 million in refunds, the Department did not issue the refunds in accordance with the time line established in statutes.

With respect to the reserve, according to Board minutes on July 27, 2010, the Board voted to maintain a hospital fee reserve of funds to avoid the need to raise fees during times when there are additional Medicaid applicants requiring medical benefits.

Why does this problem matter?

By not issuing refunds timely and by establishing a reserve containing unspent provider fees, the Department is not in compliance with statute. Statutes do not provide for maintaining a reserve balance in the Hospital Provider Fee Cash Fund. If the Board and the Department believe that maintaining a reserve is critical

to the operations of the Hospital Provider Fee Cash Fund, the Department should seek legislative change.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 6:

The Department of Health Care Policy and Financing should ensure that unspent hospital provider fees are refunded within five days of collection, in accordance with state statutes. In addition, the Department should refund the \$4.2 million in unspent provider fees to the hospitals from which they were collected.

Department of Health Care Policy and Financing Response:

Disagree. Implementation date: Not Applicable.

The Department's fee refund process does comply with statute. Section 25.5-4-402.3 (3)(e)(II), C.R.S. authorizes the Department to refund any unused provider fees but does not require the Department to do so when federal matching funds have been received. The federal Centers for Medicare and Medicaid Services (CMS) approved the Department's fee and payment methodologies and federal funds were available in the Department's Federal Payment Management System (PMS) account prior to the collection of fees and disbursement of payments; therefore, the Department was in compliance with Section 25.5-4-402.3 (3)(e)(II), C.R.S.

In compliance with Section 25.5-4-402.3 (4)(c) C.R.S., the amount not refunded to the providers is available for allowable expenditures in FY 2010-11. The Medical Services Board (MSB) adopted rules (10 CCR 2505-10 § 8.2003.D) which describe this refund process and reserve. The Attorney General's Office reviewed the Department's rules for compliance with statute and approved them before they were presented to the MSB.

Auditor Addendum:

Section 25.5-4-402.3 (3)(e)(II), C.R.S, states that “[f]or any portion of the provider fee that has been collected by the state department but for which the department has not received federal matching funds, the state department shall refund back to the hospital that paid the fee the amount of such portion of the

fee within five business days after the fee is collected.” According to the Department, it did not receive a federal match for the unspent hospital provider fees in the amount of \$42.2 million, which includes the \$4.2 million reserve, and therefore, by statute, is required to refund this unused portion of provider fees within five business days after the fee was collected.

Medicaid Incurred But Not Reported (IBNR) Liability

The Department incurs expenditures that are reimbursements to medical providers for services provided to eligible Medicaid beneficiaries. In order to properly state the amount of Medicaid expenditures incurred, at the end of each fiscal year the Department is required to estimate its expenditure reimbursement liability for services that have been provided within the fiscal year but for which claims have not been submitted to the Department by the medical providers. Under Department rules, providers have up to 120 days, and in a few cases 365 days, after the date of service to file the claim. These estimated but unreported expenditures are known as Medicaid “Incurred But Not Reported” (IBNR) expenditures. The Medicaid IBNR estimate is necessary because the Department does not know its actual Medicaid payment liability until it has received all claims for services rendered during the fiscal year and processed them for payment. The Medicaid program had expenditures totaling about \$4.4 billion for Fiscal Year 2010, which included Medicaid IBNR expenditures totaling about \$204.5 million. In Fiscal Year 2009 the Department had Medicaid expenditures of \$3.6 billion, which included \$145.6 million in Medicaid IBNR expenditures.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department’s Medicaid IBNR estimate for reasonableness, as well as the Department’s controls over the estimation process. In addition, we determined whether the Department had implemented our Fiscal Year 2009 recommendation to improve its controls over the calculation of the Medicaid IBNR by (a) implementing an independent review of the IBNR calculation, including drug rebate amounts, and (b) continuing to annually evaluate the calculation methodology and modifying it, if necessary, to ensure a more accurate estimate. The Department agreed with the recommendation.

What audit work was performed and how were results measured?

We obtained the Department’s process for calculating the Medicaid IBNR and its Medicaid IBNR calculation for Fiscal Year 2010 and performed the following:

- Recalculated the Fiscal Year 2010 Medicaid IBNR based on the Department's calculation process described in the Medicaid IBNR procedure document.
- Compared the amounts in the Department's Medicaid IBNR calculation to amounts in COFRS to determine whether the amounts agreed.
- Assessed the reasonableness of the Fiscal Year 2009 Medicaid IBNR calculation based on comparison of estimated to actual claims expenditures for the fiscal year.
- Reviewed the Department's evaluation of its calculation methodology for the Fiscal Year 2009 Medicaid IBNR and determined whether, based on that evaluation, the Department updated its process for calculating the Fiscal Year 2010 IBNR.

The State's Fiscal Procedures Manual serves as the standard for developing processes to prepare accounting estimates for the State, including the Medicaid IBNR. The estimation methodology should be documented so that the process and the source data may be used from year to year to achieve consistency and improve the estimation methodology, and significant deviations from historical methodologies should be documented. In addition, Fiscal Procedures state that in order to assess the reliability of the estimation process and improve the process, agencies should compare accounting estimates with subsequent results.

We reviewed the Department's actions taken to implement our prior year recommendation. In its response to the Fiscal Year 2009 recommendation, the Department stated that it would (a) ensure that the preparation and review of the Medicaid IBNR calculation are performed by different individuals in order to implement an independent review and that updates in the policy and procedure document would clearly reflect this segregation, and (b) annually evaluate the Medicaid IBNR calculation methodology and modify it, when necessary, to ensure a more accurate estimate and reflect this in the amount submitted for the financial statements.

What problem did the audit work identify?

The Department did not fully implement the recommendation, as described below.

- The Department did not update in its Medicaid IBNR procedure document how it would account for a two-week Medicaid deferral of payments that occurred in Fiscal Year 2010 to help address the State's budgetary constraints. The Medicaid IBNR calculation is performed based on the

expenditure data on COFRS. As a result, we found that while the Medicaid IBNR calculation should have been based on claims incurred during the entire fiscal year, the calculation for Fiscal Year 2010 was based on a 50-week payment cycle. This difference caused the Medicaid IBNR to be understated by about \$4.4 million. This adjustment was not reflected in the State's Fiscal Year 2010 audited financial statements.

- The Department changed its methodology with respect to the IBNR drug rebate calculation and did not apply its previous IBNR estimation procedures consistently between Fiscal Years 2009 and 2010 or adequately document the reasons for the change. The Department changed its basis for determining the drug rebate percentage used to calculate the IBNR related to drug rebates; however, the Department did not provide documentation to explain the basis for this change. As a result, we were unable to assess these changes for reasonableness.
- The Department's Medicaid IBNR procedure document did not include information on the independent or supervisory review that the Department implemented during Fiscal Year 2010, including specific information on how the review would be conducted and documented.

In addition, the Department did not compare the prior year's Medicaid IBNR with the actual expenditures to ensure that the calculation of the previous year's Medicaid IBNR was reasonable and the methodology sound. For example, at the end of Fiscal Year 2010, the Department's analysis of the Fiscal Year 2009 Medicaid IBNR of \$145.6 million showed the actual expenditures were about \$121.7 million. However, our review of COFRS data showed that actual expenditures related to IBNR for Fiscal Year 2009 were \$56.1 million and, therefore, the Department's analysis of actual expenditures related to IBNR of \$121.7 million was overstated by about \$65.6 million. Without an accurate comparison of the estimated to actual expenditures, the Department cannot properly evaluate the soundness of its IBNR methodology.

Why did the problem occur?

The Department did not fully update its procedure document for calculating the Fiscal Year 2010 Medicaid IBNR to reflect how the deferral of Medicaid payments should be handled to ensure the IBNR calculation is accurate and complete or to explain the basis for changes in percentages used related to drug rebates.

In addition, we noted a lack of adequate monitoring and supervisory review over the calculation of the Medicaid IBNR. Although we found that the Department had two levels of supervisory review in place over the IBNR calculation for Fiscal

Year 2010, the review did not identify the errors discussed above. The Department's IBNR procedure document did not contain adequate detail about the type and level of review that should be conducted to ensure that errors are identified and corrected.

Further, we found that when comparing Fiscal Year 2009 actual to estimated expenditures in order to review reasonableness of the 2009 Medicaid IBNR calculation, Department staff erroneously excluded some and included other expenditures, which resulted in the overstatement of Fiscal Year 2009 actual expenditures by \$65.6 million.

Why does this problem matter?

The Medicaid IBNR estimate represents a significant liability for the State, and problems with its calculation could cause a material misstatement on the State's financial statements. In addition, by not conducting an accurate comparison of the estimated IBNR calculation to actual expenditures for the prior year's Medicaid IBNR, the Department lacks information about whether improvements need to be made to the methodology.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 7:

The Department of Health Care Policy and Financing should improve its controls over the calculation of the Medicaid Incurred But Not Reported (IBNR) expenditure estimate by:

- a. Updating the procedure document for the Medicaid IBNR calculation for any changes in the calculation methodology and documenting reasons for changes to the methodology.
- b. Ensuring an effective supervisory review of the calculation by including specific information on the type of information to be reviewed and how the review should be documented in the procedure document. Staff should be trained on the review procedures, as appropriate.
- c. Using complete and accurate data to perform the annual evaluation of the calculation methodology and modifying it, if necessary, to ensure a more accurate estimate. This evaluation should include analysis of the prior year's Medicaid IBNR estimate against actual expenditures.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: August 31, 2011.

- a. The Department will revise its current procedures for the Medicaid IBNR calculation so they include any updated procedures and a historical section where the reasons for changes in methodology can be documented.
- b. The Department will document the appropriate and necessary supervisory review to be performed on the Medicaid IBNR calculation in its update to its current procedures. Once this is completed, staff and supervisors responsible for creating and reviewing the Medicaid IBNR calculation will be trained on the updated procedures.
- c. The Department will perform a quarterly analysis of the prior year's Medicaid IBNR estimate against actual prior year expenditures to assist the Department in its evaluation of the current Medicaid IBNR calculation and the possible need for modifying the calculation methodology.

Miscellaneous Revenue Recognition

The Department records various types of transactions as miscellaneous revenue. Two of these types of transactions are: (1) excess amounts repaid by providers and (2) recoveries and refunds of prior year expenditures.

Excess amounts repaid by providers can originate from a provider improperly billing the Medicaid program, in excess of the actual fee for the service. When the claim is adjusted for the correct amount, the Department collects the overpayment from the provider and records it as miscellaneous revenue.

Recoveries and refunds of prior year expenditures may be recovered from third-party insurers, estates, and income trusts for claims. Medicaid is the payer of last resort and, therefore, requires beneficiaries' other insurers to pay for medical expenditures prior to Medicaid's paying the claims. In instances where Medicaid has paid the claims before other insurers, the Department makes recoveries and records these as miscellaneous revenue.

The Department classifies all revenue it receives as TABOR or non-TABOR revenue. Article X, Section 20 of the Colorado Constitution is known as the

Taxpayer's Bill of Rights (TABOR) and limits annual increases in the State's revenues, with requirements to annually refund any excess of this limit. All state revenues classified as TABOR revenue are included in the calculation of this limit. Revenues that are exempt from this limit are defined in state statutes as gifts, federal funds, collections from other governments, pension contributions by employees, pension fund earnings, damage awards, property sales, the net proceeds from state-supervised lottery games, and the interest earned from these funds.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the transactions recorded into the miscellaneous revenues account were properly identified as revenues in the State's financial statements and accurately classified as TABOR or non-TABOR revenues. In addition, we evaluated whether the Department had implemented our Fiscal Year 2009 recommendation to establish and implement policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers.

What audit work was performed and how were results measured?

We selected a sample of 10 transactions that the Department coded as miscellaneous revenues and classified as TABOR revenues in COFRS. We reviewed the supporting documentation to determine whether the transactions were accurately recorded as miscellaneous revenues and whether the transactions met the definition of TABOR revenues.

We reviewed the Department's actions taken to implement our Fiscal Year 2009 recommendation. In its response to the Fiscal Year 2009 recommendation, the Department agreed with the recommendation and stated it would work with its fiscal agent, Affiliated Computer Systems (ACS), to discuss and review any procedures on excess amounts repaid by providers. It also stated it would work with ACS to either update or create new policies and procedures for recording, investigating, and refunding, when necessary, excess amounts paid by providers and communicate these amounts to ACS. The Department stated that it planned to complete this effort by April 2010.

The Office of the State Controller (OSC) establishes fiscal rules for the Department to use in order to record financial transactions on COFRS. Specifically, State Fiscal Rule 6-6 requires the Department to record a recovery or refund as revenue when the Department receives a recovery or refund of a prior year expenditure. However, if the refund or recovery is for a federal expenditure, the federal portion of the recovery shall be recorded as a credit against expenditures.

What problem did the audit work identify?

Our testing identified three issues, described below:

Prior Year Recommendation. Based on interviews with Department staff, the Department did not implement the Fiscal Year 2009 recommendation to update or create new policies and procedures for recording, investigating, and refunding, when necessary, excess amounts paid by providers.

TABOR Revenues. Our sample testing also noted eight transactions totaling about \$266,000 that were improperly classified as TABOR revenues. We subsequently expanded our testing of transactions coded as miscellaneous revenues for Fiscal Year 2010 and noted about \$1.4 million in transactions that were improperly classified as TABOR revenues. In addition, the Department reported, and we confirmed, that about \$4.4 million in revenues recorded in Fiscal Years 2006 through 2009 were also improperly classified as TABOR revenues. These revenues were recoveries of prior year expenditures and, therefore, should not have been included as TABOR revenues, since the original revenues that paid for the expenditures were already counted as TABOR revenues, where applicable. After we informed the Department about these discrepancies, the Department subsequently transferred the \$1.4 million identified for Fiscal Year 2010 into non-TABOR revenue accounts and prepared a State Controller's exhibit to correct the \$4.4 million classification in prior years.

Revenue Recognition. While reviewing the transactions in our sample, we also determined the Department was not properly recording the general fund portion of refunds and recoveries of prior year expenditures in compliance with the OSC's fiscal rules. Specifically, we determined that the Department recorded about \$11.4 million as a credit against the current year's expenditures when this amount should have been recorded as revenue.

Why did the problem occur?

Prior Year Recommendation. The Department reported it had to delay meetings with ACS due to other competing priorities at the end of the fiscal year, and, therefore, it was unable to complete the policies and procedures for handling excess provider payments prior to the end of the fiscal year.

TABOR Revenues. The Department indicated that it had not conducted a review of miscellaneous revenues classified as TABOR revenues to ensure that the transactions were appropriately classified.

Revenue Recognition. The Department stated it was recognizing recoveries and refunds in accordance with the funding sources from which these amounts were

budgeted. However, this approach did not comply with State Fiscal Rules regarding proper recognition of revenues and expenditures on the State's financial statements.

Why does this problem matter?

Prior Year Recommendation. The transactions associated as excess provider payments could be related to claims previously paid by the Department and could require the Department to repay the federal government for a portion of these payments. Further, a policy would provide staff with guidance for consistently recording, investigating, and refunding these funds to providers as appropriate.

TABOR Revenues. Overstating TABOR revenues affects the calculation of the TABOR limit in some instances and could result in the State's over-refunding excess TABOR revenues in years in which the annual revenue limits are exceeded.

Revenue Recognition. By not complying with fiscal rules, the Department misstated revenues and expenditures by about \$11.4 million.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 8:

The Department of Health Care Policy and Financing should improve controls over the recognition of revenues by:

- a. Establishing and implementing policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers.
- b. Performing a review of transactions recorded as miscellaneous revenues and ensuring that the transactions are properly recognized as TABOR revenue, if applicable.
- c. Complying with State Fiscal Rules in recognizing revenues and expenditures for refund and recovery transactions.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: October 31, 2011.

- a. The Department will work with its fiscal agent, Affiliated Computer Systems (ACS), to develop, document and implement procedures for recording, investigating and refunding, when necessary amounts repaid by providers. Based on prior meetings with ACS, it has been determined that the majority of what has been previously identified as excess amounts are truly amounts that cannot be identified by ACS due to lack of sufficient supporting documentation sent by providers. The Department will continue to work with ACS to develop a procedure for these unidentified amounts.
- b. The Department will perform a quarterly review of transactions recorded as miscellaneous revenue to ensure that the transactions are recorded properly as TABOR exempt or TABOR non-exempt.
- c. The Department will change its accounting process for recognizing revenues and expenditures in order to comply with State fiscal rules. In addition, the Department's Accounting Section and Budget Office will work with the Office of State Planning and Budgeting and the Joint Budget Committee to address budget issues that may arise from a change in the Department's current accounting process for recording miscellaneous revenue.

Reporting Status of New Entity

During Fiscal Year 2008 the Governor issued Executive Order D 005 08 to develop a multidisciplinary group to facilitate and implement strategies to improve the quality of health care in Colorado. In this Executive Order, the Center for Improving Value in Health Care (the Center) was established, and the Department and the Governor's Office of Policy Initiative are responsible for providing the blueprint for the Center's priorities and strategies. A separate governing Board was established for the Center, in part to govern and oversee policy and direction in support of the organization's mission and needs. In addition, according to this Executive Order, the Department is to provide the Center with necessary administrative support, information, and data.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department accurately identified the Center as a possible related party to or component unit of the State.

What audit work was performed and how were results measured?

We reviewed the Department's process for determining whether the Center should be identified as a related party to or component unit of the State. A related party is one that can exercise control or significant influence over the management or operating policies of another party to the extent that one of the parties is or may be prevented from fully pursuing its own separate interests. A component unit is a legally separate organization for which the governing board and/or management of the primary institution is financially accountable.

The OSC provides guidance for state agencies to determine whether an entity should be identified as a related party to or component unit of the State. According to the OSC, it is the Department's responsibility to report any related parties.

What problem did the audit work identify?

We found that the Department has not taken the appropriate steps to determine whether the Center should be identified as a related party or component unit and did not submit an exhibit to the OSC with required information for a related party. On the basis of our analysis, we identified the Center as a possible related party to or component unit of the State.

According to the Secretary of State's website, the Center is a nonprofit corporation. The Department stated that the Director has applied for the Center's nonprofit status with the Internal Revenue Service (IRS); however, the IRS has not yet granted this status. According to the Department, once the Center is granted nonprofit status, it will no longer be part of the Department.

The director of the Center is an employee of the State within the Department and is paid with general fund moneys. The director reports to the Department's executive director. However, the Center has received a grant from the Colorado Health Foundation for \$225,000; according to grant documents, when the Center becomes an IRS-approved nonprofit entity, then the Center's director will report directly to the Center's Board, based on information from the Department, and will no longer be an employee of the State.

Until our conversation with the Department regarding the Center, the Department had not discussed this entity with the OSC as a potential related party or component unit.

Why did the problem occur?

According to the Department, it reviews fiscal notes and legislation for new entities that might have ties to the Department. When analyzing the Center, the Department reviewed the Executive Order that created the Center, the Center's Board meeting minutes, and other relevant information. However, the Department did not annually review the status of the Center as a possible related party or component unit or consult with the OSC.

Why does this problem matter?

The Department is responsible for accurately identifying and reporting related parties and component units annually to the OSC in order to ensure that the disclosures in the State's financial statements are appropriate and properly reflect the State's responsibilities and obligations.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 9:

The Department of Health Care Policy and Financing, with assistance from the Office of the State Controller, should review the status of the Center for Improving Value in Health Care as a potential related party to or component unit of the State and annually update this review. In addition, the Department should investigate how the State's relationship with the Center should be reflected in the Department's accounting for the Center.

Department of Health Care Policy and Financing Response:

Partially Agree. Implementation date: August 31, 2011.

The Department partially agrees because it followed the guidance in the Fiscal Procedures Manual, published by the Office of the State Controller (OSC), for determining if material related party transactions existed between the Department and other entities. The Center for Improving Value in Health Care (CIVHC) was one of the entities reviewed. Based upon the Department's review of fiscal notes, legislation, Executive Order

D 005 08, CIVHC Board meeting minutes, and numerous discussions with the Director of CIVHC, the Department determined that CIVHC was not a related party in Fiscal Year 2010. Therefore, a related party exhibit was not required to be submitted to the OSC and the Department's accounting for CIVHC was appropriate. In addition, the Department partially agrees because it does not have the authority to determine if CIVHC is a component unit of the State. This authority and responsibility for determining component unit status lies with the OSC.

The Department will address this recommendation by consulting with the OSC regarding the status of CIVHC and documenting the outcome of the discussion. The Department will continue to review the status of CIVHC and other entities on an annual basis.

Cash Controls

The Department receives a daily average of 49 checks by certified mail, courier, or regular mail. The majority of the checks received are for different types of recoveries related to the Medicaid program, such as estates, tort/casualty lawsuits, and income trusts. The Department also receives checks from various other sources, such as Medicaid provider refunds and provider fee payments. The Department assigns the account coding for all the checks, then prepares a cash receipt transaction document and deposits the checks with the Office of the State Treasurer.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls over cash receipts to ensure that receipts are timely, accurate, complete, and properly coded.

What audit work was performed and how were results measured?

The audit work included reviewing the cash receipt process and associated controls related to cash received by the Department for accuracy, proper support, and proper coding. We also reviewed checks from various sources for timely deposit in accordance with applicable State Fiscal Rules. State Fiscal Rules require all state agencies to make timely deposits to the Office of the State Treasurer. Specifically, State Fiscal Rule 6-1 states, "All money received and not deposited during the month shall be deposited on the last working day of the month."

The Department obtained a waiver for the deposit of recoveries from the OSC for the timely deposit requirement in State Fiscal Rules, which allows 15 additional days for processing.

Additionally, the Department's cash receipt procedure requires that all checks have a date stamp indicating when the Department received the checks.

What problem did the audit work identify?

We tested a sample that included all types of checks received by the Department. During our Fiscal Year 2008 audit, we recommended the Department deposit recovery checks timely and consistent with state requirements. It obtained the Fiscal Rule waiver at the end of Fiscal Year 2009 and fully implemented the recommendation related to recoveries during the current audit. While we found no issues with the timely deposit of recovery checks, we did find problems with the timely deposit of those checks received from other sources. We reviewed 27 cash receipt transactions and found four instances of noncompliance with the State Fiscal Rule. Specifically, these checks were deposited from two to six days after the last day of the month in which they were received. Additionally, we found one check that did not have a Department date stamp indicating when the check was received; therefore, we could not test this check for compliance with State Fiscal Rules. However, we did note that it was deposited in the next fiscal year, four months after the date on the check.

Why did the problem occur?

The Department receives checks for various purposes, and the account coding varies accordingly. The Department stated that delays in depositing checks occurred because staff needed time to research the correct account coding for the checks.

Department staff indicated that with the volume of checks received, there is a possibility the date stamp could be missed at times.

Why does this problem matter?

Untimely deposits increase the likelihood that checks may be lost or returned due to insufficient funds. Without the date stamp, the Department is unable to determine when the check was received or how long it has been in the Department's possession, which increases the chances of an untimely deposit.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 10:

The Department of Health Care Policy and Financing should improve internal controls related to cash receipts by:

- a. Depositing checks in a timely manner, consistent with State Fiscal Rules.
- b. Ensuring that all checks are stamped on the day of receipt.

**Department of Health Care Policy and Financing
Response:**

Agree. Implementation date: December 31, 2010.

- a. The Department will review its current cash receipt policies and procedures to ensure they are compliant with State Fiscal Rules and will then present and discuss these policies and procedures with Department accounting staff. The Department will investigate the possible need for a fiscal rule waiver and will pursue a waiver if it is necessary to avoid non-compliance with State Fiscal Rules.
 - b. The Department will continue to work with staff to ensure that all checks are stamped on the day of receipt; however, since this is a manual process the possibility that a check may not be stamped will always exist.
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Department of Health Care Policy and Financing**Prior Recommendation
Significant Deficiency
Not Remediated by the Department
As of June 30, 2010**

The following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Department in the previous year and has not yet been remediated as of June 30, 2010, because the implementation date was in a subsequent fiscal year. This recommendation can be found in the original report and Section IV. Prior Recommendations of this Report.

Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2010 Single Audit Rec. No. 11	2009 Single Audit Rec. No. 5	Internal Controls Over Financial Reporting <i>Significant Deficiency</i>	July 2010

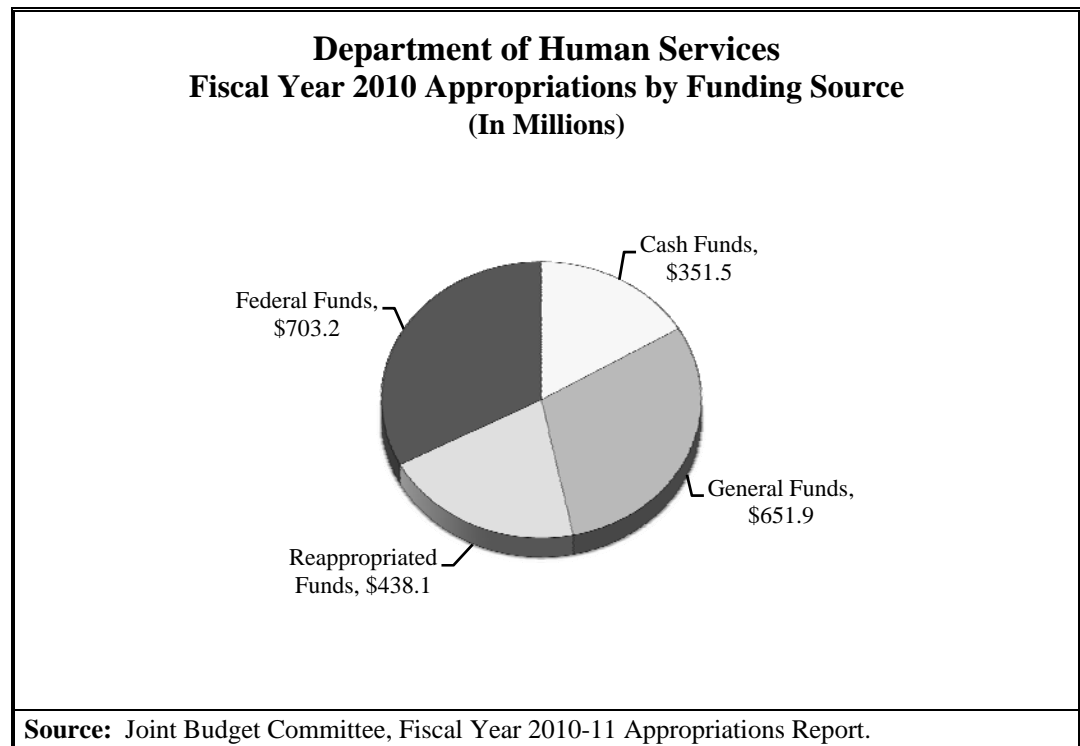
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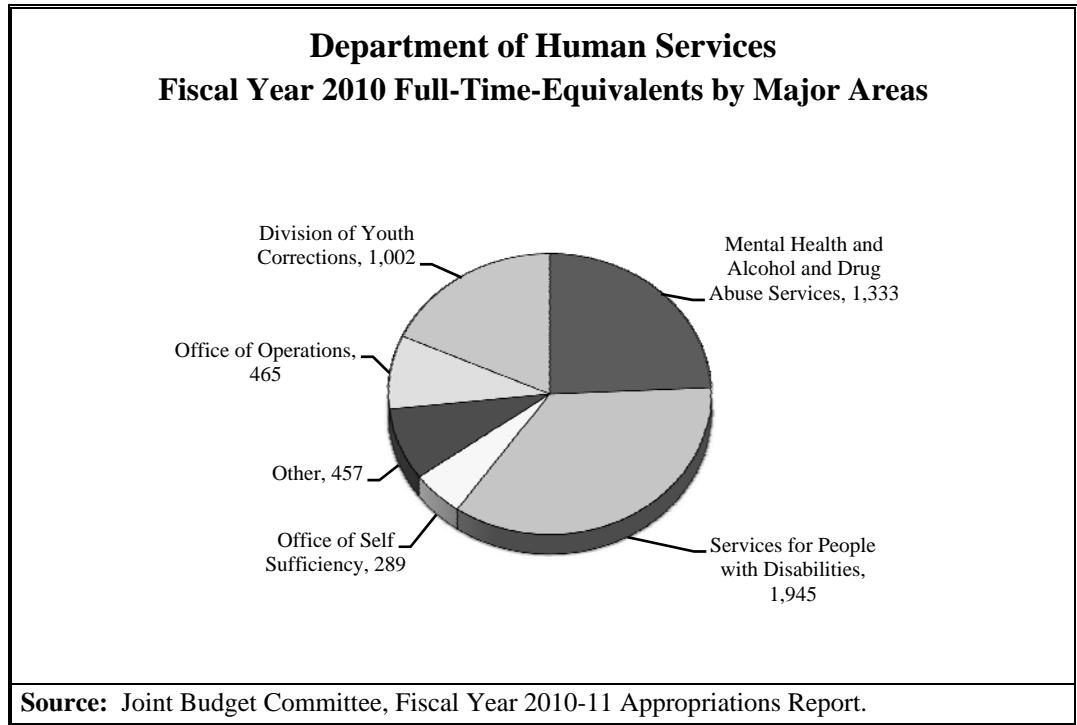
Department of Human Services

Introduction

The Department of Human Services (Department) is solely responsible, by statute, for administering, managing, and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county or district departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. In Fiscal Year 2010 the Department was appropriated approximately \$2.1 billion and nearly 5,500 full-time-equivalent staff, or FTE.

The following charts show the appropriations by funding source and FTE by major areas within the Department for Fiscal Year 2010.





We identified 38 overall areas where the Department could make improvements to its operations—13 related to financial controls and 25 related to federal awards. Please refer to the Department’s chapter in the Section III. Federal Award Findings for recommendations related to federal awards.

Recovery Act Funds for the Child Support Enforcement Program

The Child Support Enforcement (CSE) program was enacted under Title IV-D of the federal Social Security Act and is overseen by the federal Department of Health and Human Services. The objectives of the program are to enforce child support obligations owed by non-custodial parents to their children, to locate non-custodial parents, to establish paternity, and to collect child support. The State will retain child support payments (or a portion of payments) if the custodial parent has assigned rights to child support to the State as reimbursement for public assistance provided through the Temporary Assistance for Needy Families (TANF) or Foster Care programs. The State will also collect child support through wage garnishments or other methods and then transfer those funds to the custodial parent.

In Colorado the program is overseen by the Department and is administered by the county departments of human/social services. During Fiscal Year 2010 the Department spent approximately \$74 million, of which more than \$53 million was

federal funds, \$6 million was state general funds, and \$15 million was county funds. Total federal expenditures included approximately \$4 million in the Recovery Act funds. As of June 30, 2010, the Colorado CSE program served more than 141,000 families.

One of the purposes of the Recovery Act was to stabilize state and local government budgets in order to minimize or avoid reductions in essential social services. Due to the Recovery Act, the Colorado CSE program has received almost \$7 million in additional funds since 2009.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's controls over claims and reporting for federal funds for the CSE program, including Recovery Act funds.

What audit work was performed and how were results measured?

We reviewed the Department's accounting records, reports to the federal government, and applicable supporting documentation related to Recovery Act funds. In addition, we discussed accounting and reporting control procedures related to Recovery Act funds with Department staff.

The Recovery Act increased the percentage reimbursement of federal funds available to the Department for certain CSE program expenditures. In order to maximize services to families qualifying for support payments under CSE, the Department should have procedures in place to ensure qualifying expenditures are reimbursed at the higher percentage available under the Recovery Act.

What problem did the audit work identify?

The Department did not initially claim the maximum amount of Recovery Act funds that was available to it based on Fiscal Years 2009 and 2010 CSE expenditures. When the initial underutilization in the amount of \$4.6 million was identified during our Fiscal Year 2010 audit, the Department requested additional guidance from the federal oversight agency. As a result, it was able to correct this omission and claim the additional Recovery Act funds available to it in the first quarter of Fiscal Year 2011, the last quarter for which the increased Recovery Act matching was available.

Why did the problem occur?

When the increase in CSE program funds through the Recovery Act was made available to all states, Department officials erroneously determined that Colorado

was eligible for a 66 percent federal match for certain CSE expenditures rather than the full 100 percent match that was available. In addition, when the reimbursement percentages changed with the passage of the Recovery Act, officials did not work effectively with the federal oversight agency in order to ensure that the Department expended and claimed the maximum amount of federal Recovery Act funds available.

Why does this problem matter?

By not maximizing the State's use of available federal funds, the Department did not maximize the program's ability to provide services to the families who need these services.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 12:

The Department of Human Services should maximize available federal funds for the Child Support Enforcement program by working with the federal oversight agency to ensure that the Department accesses all federal funds available to Colorado.

Department of Human Services Response:

Partially Agree. Implementation date: June 2011.

The Department agrees that it should maximize available federal fund for the CSE program, but it disagrees that it did not work closely with their federal contact to ensure that outcome. At the beginning of the American Recovery and Reinvestment Act (ARRA), the federal agency modified every state's most recent quarterly report to both confer the incentives to the states and to demonstrate how the new reporting should be done. This method did not maximize the states' ability to earn incentives. Due to the new report format required for reporting ARRA funds, the Department did work with their federal contact on numerous occasions and was told the reporting was consistent with guidance.

After conversation with the OSA auditor and consultation with the federal liaison, it was determined Colorado could increase their incentive amounts if they changed their expenditure and reporting processes. In September 2010, the Department changed the county reimbursement process for CSE ARRA incentives in County Financial Management System by utilizing past incentive collections as the county share thus driving the maximum

amount of ARRA earnings and enabling the Department to maximize the federal funds earned and passed to the counties to be used in the county CSE program.

The CSE program accountant will contact the federal agency's grant management specialist for Child Support Enforcement quarterly to inquire concerning any updates to federal guidance that have occurred subsequent to the previous reporting period.

Reconciliation of Administrative Costs Owed to Counties

The Department oversees and contracts with Colorado's 64 county departments of human/social services to operate both federally and state-funded public assistance programs. The Department reimburses the counties for the administrative costs they incur in delivering assistance programs at the county level. The counties maintain financial information related to administering these programs in the County Financial Management System (CFMS), which accumulates cost data and calculates the net reimbursements owed to the counties from both state and federal funding sources. Information in CFMS is uploaded to the State's accounting system, COFRS, at the end of each month. When the upload is performed, the transactions are recorded in the appropriate COFRS account to reflect amounts owed to the counties.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's progress in implementing our Fiscal Year 2009 audit recommendation. We recommended that the Department improve internal controls over its financial reporting of the amounts owed to the counties by instituting a reconciliation process to verify that the amounts shown on CFMS and COFRS are correct. We have noted this as an area of weakness since Fiscal Year 2007. The Department agreed with our recommendation and reported that it was in the process of instituting a reconciliation process.

What audit work was performed and how were results measured?

We reviewed the Department's internal controls over the amounts shown as owed to the counties in financial records and its progress toward implementing reconciliation procedures between the information in CFMS and COFRS. The Department is responsible for reporting accurate and complete financial information to the Office of the State Controller for inclusion in the State's

financial statements. The Department cannot ensure that the information it reports is correct without assurance that the amounts transferred from CFMS to COFRS are accurate.

What problem did the audit work identify?

The Department has not yet developed a working reconciliation process. At the end of Fiscal Year 2010 CFMS showed approximately \$25.5 million owed to the counties, while COFRS showed approximately \$27.2 million—a discrepancy of about \$1.7 million. The Department could not provide an adequate explanation for this difference or determine if an adjustment to either CFMS or COFRS (or both) was required.

Why did the problem occur?

The Department has not developed procedures to reconcile financial information in CFMS and COFRS related to the amounts it owes to counties for their administrative costs. The Department reported that the complexity of the system makes the process of reconciling the information in CFMS to COFRS very time consuming.

Additionally, the Department reports that it does not have adequate staff to assign a current staff member to the assignment full time.

Why does this problem matter?

Without a reconciliation process to resolve all discrepancies between CFMS and COFRS and make necessary adjustments, the Department cannot ensure the accuracy of its liabilities and related reimbursements to the counties. The accuracy of reimbursements to the counties is essential because the Department is responsible for ensuring that federal and state funds used to administer public assistance programs are used appropriately, adequately supported, and correctly reported on the State's financial statements and to the federal government.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 13:

The Department of Human Services should ensure that the financial data on COFRS related to counties' administration of public assistance programs are accurate and complete by:

- a. Reconciling the approximately \$1.7 million discrepancy between the County Financial Management System (CFMS) and COFRS for amounts due the counties as of the end of Fiscal Year 2010.
- b. Developing a procedure by which to reconcile the CFMS and COFRS data each month. The reconciliation procedure should include investigating and resolving all discrepancies and making adjustments as appropriate.
- c. Assigning responsibility to specific employees for conducting the monthly reconciliation process and the supervisory review of the process.

Department of Human Services Response:

Agree. Implementation date: June 2012.

- a. The Department agrees that the discrepancy between the CFMS and COFRS amounts payable to the counties needs to be reconciled to determine if the issue is due to timing or improper reporting between systems. The reconciliation process is a high priority for CDHS, and both time and resources have been allocated to the project with the goal of being current by the end of State Fiscal Year 2012.
- b. CDHS is both documenting and developing a procedure for the monthly reconciliation between CFMS and COFRS amounts due to the counties. The procedure will require the timely adjustment of discrepancies within the proper accounting system.
- c. The program accounting supervisor is presently charged with completing the amounts due to counties reconciliation and with developing the reconciliation process. Once the reconciliation process has been developed, the responsibility will be assigned to a specific accountant and will be reviewed at least quarterly by the program accounting supervisor.

Controls Over Payroll

During Fiscal Year 2010 the Department spent more than \$267 million on salaries and wages and had nearly 5,500 full-time-equivalent employees. The Department's payroll and human resources staff across the various divisions work together to ensure that employees are paid appropriately through the Colorado Personnel Payroll System (CPPS) and that payroll amounts are accurately reflected on the COFRS. Payroll staff are responsible for performing monthly

and biweekly reconciliations of expected to actual payroll for each employee and making adjustments where appropriate. Human resources staff are responsible for entering information into CPPS, such as salary adjustments or other changes reported on a tracking form called a Personnel Action Form (PAF). Human resources staff are also responsible for ensuring that appropriate documentation is included in employees' personnel files, such as a PAF, hiring documentation, and current contracts.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether payroll adjustments were appropriate and whether controls over the Department's payroll process were functioning properly. In addition, the audit work was designed to determine the Department's status of implementing our Fiscal Year 2009 recommendation to ensure that employee time sheets are certified within the time frames specified in Department policy. The Department agreed with this recommendation.

What audit work was performed and how were results measured?

We performed the following audit work:

- We reviewed a sample of 90 payroll adjustments from monthly and biweekly payrolls from November 2009 and January 2010 to determine whether they were calculated correctly and contained adequate supporting documentation. If a PAF was provided as supporting documentation for the adjustments, we determined whether human resources staff entered the information timely into the payroll system.
- We reviewed 14 personnel files to determine whether they contained appropriate documentation, such as those items previously noted.
- We reviewed a sample of 41 time sheets from March through June 2010 to determine whether they were certified within the time frames specified in Department policy. Employees record their time in the Department's timekeeping system, on either a monthly or a biweekly basis. On this same basis, supervisors and unit timekeepers are responsible for approving time sheets in the Department's timekeeping system for the pay period. According to Department policy, the time sheets are to be printed and signed by both the employee and the supervisor within 20 calendar days of the close of the timekeeping system. The timekeeping system closes a few days prior to payroll processing for biweekly pay periods and a few days after payroll processing for monthly pay periods. The signatures certify that the information on the time sheet is complete and accurate. Unit timekeepers are responsible for maintaining the certified time sheets.

What problem did the audit work identify?

Our audit work identified an overall lack of controls over the various payroll and human resources functions, including the following examples:

- Five payroll adjustments were calculated incorrectly, resulting in either an overpayment or underpayment to the employee. The amount of the errors ranged from less than \$1 to more than \$360. The Department corrected the errors after we requested the adjustment for review.
- One personnel file did not contain a current contract, which would include salary information for a Senior Executive Service position.
- Information on six PAFs was not entered timely by human resources staff. In some of the cases, this resulted in delayed payments to employees or adjustments to past pay periods.
- Nineteen time sheets were not certified within the required time frames. These untimely certifications ranged from four days to approximately five months late.

Why did the problem occur?

The problems were caused by a lack of adherence to policies and procedures related to reviewing payroll adjustments, maintaining personnel files, entering payroll information into CPPS, and certifying time sheets. In response to the prior audit recommendation, the Department began sending emails to all employees reminding them about the requirement to certify time sheets; however, this effort did not ensure that all employees complied with the policy.

Why does this problem matter?

Although the problems identified in our sample did not significantly affect the amounts paid to the employees, payroll is an inherently high-risk area. The lack of adequate controls and supervision of the payroll process indicates an environment in which errors and irregularities could occur and not be detected in a timely manner, which could result in more significant problems related to employees' pay.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 14:

The Department of Human Services should improve controls over payroll and ensure the enforcement of policies and procedures by:

- a. Reviewing payroll adjustments to ensure that they are calculated correctly.
- b. Maintaining the appropriate documentation in personnel files, including current contracts as appropriate.
- c. Ensuring that payroll information is entered into the Colorado Personnel Payroll System in a timely manner.
- d. Ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review.

Department of Human Services Response:

- a. Agree. Implementation date: March 31, 2011.

All of the exceptions noted in the audit were atypical in nature. To ensure that these types of errors are caught in the future, all unusual adjustments/calculations will be reviewed by the payroll supervisor or manager. All manual payroll calculations will continue to be reviewed and recalculated by another experienced payroll officer or the payroll supervisor. In addition, the payroll supervisors will review the audit findings with payroll/timekeeping staff. If needed, additional training will be provided on any issues (i.e., clarifying short-term disability dates). Review, verification, and accuracy of data and calculations will be emphasized.

- b. Agree. Implementation date: June 30, 2011.

Human Resources managers will work with the appropriate staff to ensure that necessary documents, such as Senior Executive Service contracts, are included in the official personnel files.

- c. Agree. Implementation date: June 30, 2011.

Human Resources managers will coordinate with HR staff and CDHS program personnel to: 1) identify causes for payroll entry delays; 2) develop solutions to avoid delays; and 3) implement tracking system to ensure that timely and accurate payroll information is entered into

CPPS within two days of receipt or before the affected payroll runs, whichever is first.

- d. Agree. Implementation date: March 31, 2011.

The Fiscal Year 2009 audit Recommendation No. 30 was implemented April 1, 2010, as written. Implementation included contacting the agency directors of Wheat Ridge Regional Center and Fitzsimons Nursing Home to review the audit findings and stress the importance of staff compliance with time sheet certifications and sending out a CDHS email for each certified time sheet deadline. Given the timing of the audit, the two agencies did not have adequate opportunity to fully implement their procedures and begin to obtain favorable results. For Fiscal Year 2010, the Department's payroll manager will contact Wheat Ridge and Fitzsimons agency directors to review the new audit finding and confirm the process they have put in place to improve their compliance with the certification deadlines. Department staff will continue to send reminder emails for each certified time sheet deadline.

Mental Health Institutes' Medicare Part D Revenue Reconciliations

The Department operates both the Fort Logan Mental Health Institute (Fort Logan Institute) and the Pueblo Mental Health Institute (Pueblo Institute) to provide care for mentally ill children and adults. For their services, the Institutes receive payments from various sources, including patients, Medicare, Medicaid, and state general funds. In Fiscal Year 2010 the Fort Logan Institute and the Pueblo Institute received approximately \$5.4 million and \$14.6 million, respectively, in revenue from all non-general fund sources.

The Institutes also receive revenue generated by some patients' federal prescription drug benefits. In December 2003 federal Public Law 108-173 added Part D to the Medicare program. Under Part D, Medicare may contract with certain drug insurance companies to provide prescription drug benefits to Medicare beneficiaries. The Institutes submit insurance claims to these insurance companies for patients receiving prescription drug benefits under Medicare Part D. Claims paid by the insurance companies are considered revenue for the Institutes. In Fiscal Year 2010 the Fort Logan Institute and the Pueblo Institute received about \$269,000 and \$863,000, respectively, in Part D pharmacy revenue.

On a monthly basis, staff at the Institutes manually enter all financial information from AVATAR, the computerized system used to record all financial information for patients at the Institutes, onto COFRS. In order to capture the Medicare Part D information, AVATAR was designed with a pharmacy subsystem for tracking doctor orders, filling prescriptions, and creating itemized billings for drugs provided to Medicare beneficiaries residing at the Institutes.

What was the purpose of the audit work?

The purpose of the audit work was to determine the Department's status of implementing our Fiscal Year 2009 recommendation to improve internal controls over financial reporting for Medicare Part D revenue and receivables at the Institutes. This recommendation stated that the Department should perform monthly and fiscal year-end reconciliations between the Part D revenue and related accounts receivable balances in COFRS and billings from the pharmacy subsystem in AVATAR, and make adjustments as appropriate. We have noted problems with the Department's ability to reconcile Medicare Part D revenue and receivables since Fiscal Year 2007.

What audit work was performed and how were results measured?

We reviewed the Department's actions taken to implement our prior year recommendation. In its response to the Fiscal Year 2009 recommendation, the Department agreed with the recommendation and stated that a database was being developed that would facilitate the reconciliation process and allow for the identification of adjustments needed. The database would further allow accounting staff to electronically download billed Medicare Part D claims from the AVATAR pharmacy subsystem and post payments received from the prescription drug companies.

Based on the Department's response, our testwork included making inquiries of Department staff regarding the implementation of the prior year recommendation and reviewing evidence of the development of the database.

What problem did the audit work identify?

While we noted that the Department developed the database to facilitate the reconciliation process, we found that the Department did not use the database to prepare monthly and year-end reconciliations of Medicare Part D revenue and the related receivable information in COFRS to billings from the AVATAR's pharmacy subsystem for Fiscal Year 2010.

Why did the problem occur?

The Department has not implemented adequate controls over the reconciliation process for Medicare Part D revenue and related receivables. According to Department staff, the lack of reconciliations of Medicare Part D data is due to the complexity of the reconciliation process and lack of resources at the Institutes to perform this function. However, the Department is responsible for reporting revenue and receivable balances properly on the State's financial statements.

Why does this problem matter?

The lack of monthly and fiscal year-end reconciliations for the Medicare Part D revenue and related receivable accounts can lead to inaccurate financial reporting.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 15:

The Department of Human Services should improve controls over financial reporting for Medicare Part D revenue and receivables at the Fort Logan and Pueblo Mental Health Institutes by ensuring that monthly and fiscal year-end reconciliations are performed between the Part D revenue and related accounts receivable balances in the State's accounting system, COFRS, and billings from the pharmacy subsystem in AVATAR, and making adjustments as appropriate.

Department of Human Services Response:

Agree. Implementation date: January 2011 for the reconciliation and June 2011 for the database.

The recommendation has been partially implemented. An Excel workbook has been created for both Colorado Mental Health Institutes at Pueblo and Fort Logan and includes every transaction from December 2007 through November 2010—approximately 20,000 transactions for Pueblo and 8,000 for Fort Logan. This workbook is updated monthly with current data. As of November 30, 2010, every payment received since December 2007 had also been posted to the workbook. Currently, the COFRS Part D Accounts Receivable transactions are being reconciled to the pharmacy system data and payments received. All variances are being researched, and any necessary adjustments will be made. A complete reconciliation for the Part D account will be completed by January 2011, and a reconciliation will be done monthly thereafter. Although a Part D database was created and is available for use, the reconciliation process is

currently being done in Excel because the database is not user-friendly and was created based on an incomplete understanding of the processes and the data involved in Part D. After completing a more in-depth review of the Part D processes and data, it was determined that the database needs to be modified to make it more useful and user-friendly. The revised Part D database is targeted for completion by June 30, 2011.

Purchasing Cards

The State's purchasing card program was adopted by the Department to facilitate purchases of less than \$5,000. The goal of the program is to facilitate state employees' ability to acquire goods and services required for state business while providing timely payments to merchants and reducing the number of small-dollar payments issued by the State's vouchering system. During Fiscal Year 2010 the Department spent approximately \$10 million through purchasing card usage.

What was the purpose of the audit work?

The purpose of the audit work was to test internal controls and compliance with policies and procedures over expenditures made with purchasing cards and to review the Department's progress in implementing our Fiscal Year 2009 audit recommendation. We recommended that the Department improve internal controls over purchasing card use. The Department agreed with our recommendation. We have noted problems with purchasing cards at the Department for the past four years.

What audit work was performed and how were results measured?

We reviewed a sample of 63 purchasing card transactions totaling approximately \$5,700 that Department employees made during Fiscal Year 2010. The focus of our review was the Department's compliance with State Fiscal Rules and the Department's own purchasing card policy.

State Fiscal Rules, issued by the Office of the State Controller (OSC), require state agencies to follow specific procedures concerning purchasing cards. The Department has also issued its own policies and procedures governing purchasing cards. The State Fiscal Rules and Department policies and procedures include the following requirements:

- **Timely cardholder and approving official review and signatures:** Department policy requires that, at the end of each billing cycle, the cardholder supply supporting documentation for all purchases made

during that period, review account coding, sign the billing statement, and forward all the information to the approving official for review and signature by the end of the following month.

- **Sales tax:** The Department is a tax-exempt government agency. The cardholder is responsible for presenting the tax-exempt certificate to vendors and ensuring that sales tax is not charged on purchases.
- **Split purchases:** Department policy prohibits cardholders from splitting a single purchase to avoid single-purchase limits.
- **Timely account closure:** When an employee leaves the Department, Department policy requires the employee's approving official to take the card from the cardholder and notify the Department's Procurement Office through completion of an account closure form. Approving officials are required to notify the Procurement Office upon terminations in order to close the card in a timely manner.
- **Account coding:** The use of the proper account code is important because it allows the Department to accurately track costs by type of purchase in order to ensure that costs incurred are reasonable.

What problem did the audit work identify?

The Department has not fully implemented the Fiscal Year 2009 audit recommendation. Of the 63 transactions we reviewed, 17 (27 percent) contained one or more errors that were in violation of State Fiscal Rules and/or Department policy. The types of errors noted were as follows:

- Ten instances in which the cardholder and/or approving official did not review or sign off on the monthly statement in a timely manner, ranging from three to 38 days late.
- Two instances of employees paying sales tax totaling more than \$20.
- Two split purchases that allowed the cardholders to circumvent their purchasing limits.
- One instance where the approving official did not notify the Department's Procurement Office of an employee's termination in a timely manner.
- Three transactions that were incorrectly coded on COFRS.

Why did the problem occur?

We noted that the Department has some controls in place over purchasing cards, such as training for both cardholders and approving officials, regularly scheduled internal audits, an automated tracking system for errors noted, and documented procedures and policies related to procurement card use. Based on the number of errors we noted, however, the controls do not appear to be functioning adequately.

Why does this problem matter?

During Fiscal Year 2010, 756 Department employees, or nearly 14 percent of its approximately 5,500 employees, had been issued purchasing cards. As the use of purchasing cards is prevalent at the Department, adequate controls over purchasing cards are important because card use is at risk for fraud and abuse and because the State, not the cardholder, is liable for purchasing card transactions. While none of the issues we noted above resulted in questioned costs to federal programs, the problems identified during the audit indicate the controls that should prevent these errors were not functioning properly.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 16:

The Department of Human Services should improve its internal controls over expenditures made using purchasing cards by:

- a. Effectively training approving officials and cardholders on their responsibilities to ensure compliance with Department policy. The training should clearly emphasize the required timeline for review and signoff of monthly statements.
- b. Continuing the Department's internal purchasing card audits and ensuring that the actions taken by approving authorities in response to cardholder violations are adequate.
- c. Improving communication of the requirement that purchasing card accounts must be closed in a timely manner upon employee termination.
- d. Improving its review of the coding of all procurement card purchases accurately in the State's accounting system, COFRS.

Department of Human Services Response:

Agree. Implementation date: June 2011 on all parts except (a), as it relates to training on the new bank and system, which is December 2011.

- a. The Department is in the process of developing a comprehensive online training for all procurement cardholders and approving officials. The approving officials will be taking the same training as the cardholders to help ensure improved oversight of transactions. When it is up and running, all new and existing approving officials and all new cardholders will be required to take the training. As part of the training, proper review of transactions and the timeline for signoff of monthly procurement card statements will be emphasized. In addition, the State has awarded the procurement card contract to a new vendor. All new and existing cardholders and approving authorities will also be required to complete training on the new bank and system.
 - b. The Department will continue performing monthly procurement card audits and providing exception reports to the Executive Management Team for its review and use in taking appropriate action on violations. Action taken in response to the reports will continue to be followed up and documented.
 - c. The Department will emphasize in the online trainings the requirement for obtaining procurement cards from terminated employees and reporting the terminations to Procurement. In addition, the monthly list of terminated employees will continue to be provided to Procurement personnel for their use in ensuring that the proper paperwork has been received on all terminated employees timely.
 - d. The Department understands the need for accurate coding on all transactions. The online training will emphasize the responsibility of the approving official to not only sign and date the monthly procurement card statement timely, but to review each transaction for validity, propriety, and proper coding. For any coding errors not already noted as corrected, the approving official will be required to request that a correcting entry be made.
-

Capital Construction and Controlled Maintenance Contractor Application for Payment

The Department's Division of Facilities Management manages various capital construction and controlled maintenance projects to construct new facilities or to upgrade existing facilities.

The Office of the State Architect, State Buildings Programs (SBP) issues policy and rules governing State property in addition to reviewing and authorizing all contracts for state-owned and leased facilities. The SBP has designated the Department as a "delegated agency," which authorizes staff from the Division of Facilities Management to enter into contracts and to issue payments for the Department's capital construction and controlled maintenance projects.

What was the purpose of the audit work?

The purpose of the audit work was to test controls over the Department's authorization process for payment of invoices that are periodically submitted by the Department's contractors for interim or final payment.

What audit work was performed and how were results measured?

During Fiscal Year 2010 we tested a sample of 27 invoices, which included interim and final invoices for payment. We also interviewed staff from the Divisions of Accounting and Facilities Management in order to gain an understanding of the Department's process for approving contractor payments.

According to contract terms, contractors such as architects and builders perform work on Department facilities and submit periodic invoices to the Department as the work specified in their contracts is completed. All invoices, including interim and final invoices, are required to be submitted on the Application for Payment form issued by SBP. In order to be processed for payment, each invoice must be properly authorized with three signatures: the contractor, the Division of Facilities Management project manager, and an SBP representative or the SBP's Department delegate.

What problem did the audit work identify?

We found that none of the 24 interim invoices had the three required signatures. We also found one of the three applications for final payment also lacked the required signatures.

Why did the problem occur?

Department staff reported that an informal policy had been put in place allowing interim invoices to be paid if they had only two levels of authorization, the contractor and the designated project manager. Staff also reported that they were unaware of SBP policy that all Applications for Payment be signed by three levels of authorization. As a result, none of the interim invoices paid during Fiscal Year 2010 was reviewed or authorized by the SBP Department delegate. In addition, the fact that final applications for payment were also found to lack the proper signatures indicates that Division officials do not have adequate controls in place to ensure that all invoices are properly reviewed and signed according to SBP policy.

Why does this problem matter?

Expenditures for capital construction and controlled maintenance in Fiscal Year 2010 totaled more than \$19 million. While we did not note any issues related to the amounts paid, review and authorization are important controls over the contractor payment process, and they are required by SBP policy. Moreover, as a delegated agency, the Department is responsible for applying all SBP policies in its management of all phases of capital construction and controlled maintenance projects.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 17:

The Department of Human Services should improve controls over the expenditures for contracts for controlled maintenance and capital construction by ensuring that the Division of Facilities Management obtains all required authorizations under the Office of the State Architect, State Buildings Programs policy prior to payment.

Department of Human Services Response:

Agree. Implementation date: December 2010.

The Department's Division of Facilities Management (DFM), acknowledges that review and authorization are important controls over the contractor payment process. The existing practice (for over 12 years) of not having the State Building Representative sign the interim payments had never led to an improper payment, however, DFM acknowledges the potential still existed. The Department supports maintaining adequate

controls and proper management review. DFM has already implemented the revised practice and the State Buildings Representative will sign all payment applications and ensure the Department adheres to and applies all State Buildings Program policies in its management of all phases of capital construction and controlled maintenance projects.

Nursing Home Reconciliation of Revenue and Accounts Receivable

Within the Department the Office of State and Veterans Nursing Homes (Office) oversees six facilities that provide skilled nursing care and an assisted living unit. These facilities are located throughout the state in Denver (Fitzsimons), Florence, Homelake, Rifle, Trinidad, and Walsenburg. The Walsenburg Home is operated by the Huerfano County Hospital District under contract with the Department and is not included in our Statewide Audit. The remaining five homes are operated directly by the Office. In Fiscal Year 2010 the five homes directly operated by the Office reported operating revenue from all sources of more than \$51.3 million.

The nursing homes initially record all revenue and accounts receivable amounts in the Achieve-Matrix system, which tracks resident information and charges. At minimum, on a monthly basis the nursing homes manually enter revenue and accounts receivable information into COFRS based on reports generated by Achieve-Matrix. Expenditure information at the nursing homes is entered directly into COFRS.

What was the purpose of the audit work?

The purpose of the audit work was to determine the Department's status of implementing our Fiscal Year 2009 recommendation to improve internal controls over financial reporting of revenue and accounts receivable at the Fitzsimons, Florence, Rifle, and Trinidad nursing homes.

What audit work was performed and how were results measured?

We reviewed the Department's actions taken to implement our prior year recommendation. We reviewed the reconciliations prepared by the Fitzsimons, Florence, and Trinidad nursing homes during Fiscal Year 2010. A separate financial statement audit of the Rifle nursing home was performed by the public accounting firm of Wall, Smith, Bateman and Associates, Inc., under contract with the Office of the State Auditor. This audit included a review of the reconciliations prepared by the Rifle nursing home during Fiscal Year 2010.

The prior year recommendation stated the Department should implement and formally document a reconciliation process in which monthly and fiscal year-end reconciliations are performed on revenue and related accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system, and make adjustments as appropriate.

What problem did the audit work identify?

We found that the Department did not fully implement the prior year recommendation during Fiscal Year 2010. The specific findings by nursing home were as follows:

- **Fitzsimons:** Monthly reconciliations on revenue and related accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system were performed for each month in Fiscal Year 2010; however, a cumulative fiscal year-end reconciliation was not completed.
- **Florence:** Monthly reconciliations on accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system were performed for the months of January through June 2010; however, the reconciliations did not include revenue balances. In addition, a cumulative fiscal year-end reconciliation was not performed.
- **Trinidad:** Monthly reconciliations on accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system were performed for each month in Fiscal Year 2010; however, the reconciliations did not include revenue balances. In addition, a cumulative fiscal year-end reconciliation was not performed.
- **Rifle:** The auditors reported that Rifle accurately performed monthly and year-end reconciliations on accounts receivable and revenue balances in COFRS to the amounts recorded in the Achieve-Matrix system. However, the auditors reported other problems with the classification of accounts receivable and accounts payable in a recommendation in their standalone independent audit report, *Colorado State Veterans Nursing Home at Rifle, Financial Statements, Year Ended June 30, 2010*, Audit Number 2097-10.

Why did the problem occur?

Nursing home staff reported that the lack of reconciliations of revenue and accounts receivable information is due to the lack of resources available to perform this function. Staff indicated that when they manually enter this information into COFRS, they ensure that it agrees to Achieve-Matrix; however, a formal reconciliation is not performed.

Why does this problem matter?

If cumulative year-end reconciliations are not performed, it is not possible to determine whether differences exist between COFRS and Achieve-Matrix that would require adjustment. The lack of a formally documented reconciliation process and actual reconciliations performed on a monthly basis and at fiscal year-end for the nursing homes' revenue and related accounts receivable can lead to inaccurate financial reporting.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 18:

The Department of Human Services should improve controls over financial reporting of revenue and accounts receivable at the Fitzsimons, Florence, and Trinidad nursing homes by implementing and formally documenting a reconciliation process in which monthly and fiscal year-end reconciliations are performed on revenue and related accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system, and making adjustments as appropriate.

Department of Human Services Response:

Agree. Implementation date: November 30, 2010.

On November 30, 2010, a formal documented reconciliation process was given to each nursing home to ensure reconciliations are done monthly and at the fiscal year-end (Period 13) on revenue and related accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system and adjustments are made as appropriate. To further ensure the reconciliations are completed, a copy of each period's reconciliation report will be sent to the division director or his/her designee monthly.

Telecommunication Charges

The Governor's Office of Information Technology (OIT) provides telecommunication services to the Department, including telephone lines, voice mail, and local and long-distance calling. OIT bills the Department monthly for these services. In Fiscal Year 2010 the typical charge to the Department was \$30 per month for a single telephone line and \$7.50 per month for voice mail. In total, over the fiscal year the Department's average monthly telecommunication bill

was approximately \$216,000; these charges ranged from about \$1 to \$15,600 per division or program.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department had improved controls over the telecommunication billing process including the monthly review of the charges by division or program staff, which had resulted in a recommendation in Fiscal Year 2009.

What audit work was performed and how were results measured?

During Fiscal Year 2010 we tested a sample of 40 telecommunication transactions, interviewed Department accounting staff, reviewed training documentation, and reviewed documentation of the monthly reviews performed by each program or division in order to certify that the monthly charges are correct.

Charges from OIT are billed to the Department via an intergovernmental transfer on a monthly basis. This transaction results in an automatic transfer of funds from the Department to OIT to pay for the telecommunication services provided by OIT for the month. OIT provides the Department with a monthly bill showing charges by division or federal program. In order to ensure the accuracy of the telecommunication charges, designated division or program staff are required to review the charges on a monthly basis and certify their accuracy to central accounting. During the fiscal year, central accounting held multiple trainings for division and program staff responsible for the monthly reviews. More than 95 percent of these staff attended the trainings.

What problem did the audit work identify?

Despite the training that the majority of designated staff attended, we found that approximately 50 percent of the Department's 146 divisions and programs continue not to perform the required monthly review of their respective telecommunication bills from OIT to verify the accuracy of the charges.

Why did the problem occur?

While the percentage of programs or divisions completing a monthly review increased from approximately 4 percent to 50 percent from Fiscal Years 2009 to 2010, the issue of reviews not being completed persists. The trainings conducted resulted in improvements, but nearly half of the divisions and programs remain in noncompliance because central accounting has not yet developed a certification

process that will guarantee compliance from the Department's many divisions and programs.

Why does this problem matter?

The monthly review is important to ensure the accuracy of charges from OIT, because routine turnover and transfers of staff can change telecommunication usage in the Department from month to month. While we did not identify any instances of erroneous charges during our Fiscal Year 2010 audit work, the lack of monthly reviews can result in erroneous charges. Department accounting staff rely on program or division level staff to communicate changes in telecommunication usage to ensure that the amounts paid are correct.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 19:

The Department of Human Services should continue to improve controls over the monthly certification process in order to bring division and program compliance to a reasonable level.

Department of Human Services Response:

Agree. Implementation date: January 1, 2011.

The Department has reviewed the current internal controls over the telecommunications payment process. Following intensive trainings beginning in April 2010 and changes to the Pueblo billing, we determined that the current process is now working. As of October 12, 2010, the Central Accounting Office has received 100 percent of the required certifications for August 2010.

The Department will continue to closely monitor and improve the process in the future and will investigate new methods of attaining certification if the submission rate falls below an acceptable level.

Timely Deposit of Cash Receipts

The Department collects cash receipts from various sources. Three routine sources of cash receipts at the Department are fees for background checks performed by the Department's Background Investigation Unit, child care

licensing fees collected from providers across the state, and employee cafeteria sales at the Division of Youth Corrections.

In each case these cash receipts, typically checks, are processed for deposit by staff at the Department's Fort Logan campus. Next the receipts are transferred to the Department's central accounting division at the Department's downtown offices to be approved and recorded on COFRS. The cash receipts are then transferred to the Office of the State Treasurer for deposit in the State's financial institution.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department's deposit of cash receipts for background checks, child care licensing fees, and cafeteria sales were made in accordance with State Fiscal Rules regarding timeliness. Our work included following up on problems we noted in Fiscal Year 2009 with the Department's internal control over deposits of cash receipts for background checks.

What audit work was performed and how were results measured?

During Fiscal Year 2010 we tested a sample of cash receipts consisting of 40 background checks, 27 employee cafeteria sales, and 27 child care licensing fees in order to determine if they had been deposited in accordance with State Fiscal Rules. We also interviewed Department accounting staff in order to gain an understanding of the Department's controls over cash receipts.

The State Fiscal Rules issued by the Office of the State Controller (OSC) state that agencies must make timely deposits to the State Treasury and that "all money received and not deposited during the month shall be deposited on the last working day of the month."

What problem did the audit work identify?

While the Department made improvements to the timely processing of cash receipts during Fiscal Year 2010, we continued to note late deposits for the types of cash receipts identified above. Specifically, in Fiscal Year 2009 we found that out of a sample of 25, 36 percent of background check receipts were not deposited by the last day of the month in which they were received. We recommended that the Department deposit cash receipts in accordance with State Fiscal Rules. The Department agreed with the recommendation and stated it would work to identify methods for the transfer and deposit of cash receipts in order to bring the process into compliance with State Fiscal Rules.

In Fiscal Year 2010 we found the following:

- Seven out of our sample of 40 background checks (18 percent) were not deposited by the last day of the month.
- Nine out of our sample of 27 employee cafeteria sales (33 percent) were not deposited by the last day of the month.
- Seven out of our sample of 27 child care licensing fees (26 percent) were not deposited by the last day of the month.

Deposit delays ranged from one to nine calendar days beyond the end of the month in which the cash receipts were collected.

Why did the problem occur?

The Department has not implemented the Fiscal Year 2009 audit recommendation to bring the deposit of cash receipts into compliance with State Fiscal Rule. While on the basis of our sample a lower percentage of cash receipts related to background checks was deposited late in Fiscal Year 2010, the error rate indicates a need for continued improvement in the Department's revenue processing. The fact that timely depositing is an issue for several types of cash receipts indicates that the Department needs to evaluate methods for shortening the time between the receipt and deposit of cash.

Why does this problem matter?

Controls over cash receipts paid to the State and their timely deposit are important to safeguard state assets from the risk of loss or theft. Moreover, because funds on deposit with the Office of the State Treasurer earn interest, unnecessary deposit delays result in a loss of interest income.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 20:

The Department of Human Services should improve controls over the processing and depositing of cash receipts by:

- a. Evaluating its process for compliance with timely deposit requirements in the State Fiscal Rules to ensure cash receipts are deposited in accordance with requirements and documenting procedures for improving the process.

- b. Training accounting staff who handle cash receipts on the new procedures.

Department of Human Services Response:

Agree. Implementation date: February 28, 2011.

The Department has evaluated its cash receipts process to determine if we can fully comply with the State Fiscal Rules and have found that it takes five business days to timely process cash receipts, beginning when the cash receipts are approved at the program division level, then approved at the Division of Accounting, and ending when the cash receipts are delivered to the State Treasury. The main reason for the extra time is that many program divisions within the Department are located at addresses other than 1575 Sherman in Denver. These divisions process their cash receipts on an ongoing basis and send their approved cash receipts to the Division of Accounting via an interagency mailing process that requires additional processing days to deposit cash receipts.

The Department will be requesting a waiver from the Office of the State Controller with respect to State Fiscal Rule 6-1, which requires all money received and not deposited during the month to be deposited at the State Treasury on the last working day of the month in which it was received.

After the State Controller approves the waiver request, the Department will document the new procedures and provide training to accounting staff and program staff who handle cash receipts.

Reconciliation of System Data for Cash Programs

Under the supervision of the Department, the county departments of human/social services administer most of the State's public assistance and welfare programs. These programs, such as the Temporary Assistance to Needy Families (TANF) program, provide cash benefits to qualifying families. Benefits for cash programs are distributed through an electronic benefit system. Families eligible for program benefits are provided with Electronic Benefit Transfer (EBT) cards that can be used, through point-of-sale terminals, to make purchases at participating stores. Colorado contracts with a vendor, currently JP Morgan Chase, to process the EBT payments. During Fiscal Year 2010 JP Morgan Chase processed approximately \$558 million in cash benefit payments for the Department's public assistance and welfare programs.

Financial data for the Department's cash programs are contained in four primary systems: (1) the Department's eligibility determination systems, such as the

Colorado Benefits Management System (CBMS), the Child Welfare Statewide Automated Tracking System (Trails), the Child Care Automated Tracking System (CHATS), and the Low-Income Energy Assistance Program system (LEAP); (2) the Department's financial recordkeeping system, CFMS; (3) COFRS; and (4) JP Morgan Chase's information system. Information flows among these systems in the following manner:

1. Staff at the county departments of human/social services input client information into various eligibility systems, such as CBMS, Trails, CHATS, and LEAP, which determine client eligibility for cash programs and calculate client benefit amounts. Counties review and authorize the benefit payments in these systems.
2. Files containing benefit authorizations from the various eligibility systems are uploaded to CFMS daily for processing.
3. CFMS generates daily payment files and sends them to JP Morgan Chase for payment of benefits via the EBT card. All cash benefits are aggregated, paid, and reported through one JP Morgan Chase cash benefits reporting site.
4. JP Morgan Chase's system processes benefit payments on EBT cards and provides daily data on benefit payments to the Department. Additionally, some cash program benefits are not paid by EBT but are paid by JP Morgan Chase via manual checks and automated clearing house payments.
5. At the end of each month, information contained in CFMS is compiled into a journal entry containing account information, which is uploaded to COFRS.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's progress in implementing our Fiscal Year 2008 audit recommendation. We recommended that the Department establish adequate controls over the financial issuance data for the cash programs, which should include instituting a full reconciliation of cash programs. The Department agreed with our recommendation and reported that it was in the process of instituting a reconciliation process that would verify amounts in each of the four systems and would implement the process by June 2010. A reconciliation process would account for any differences reported among the various eligibility systems, CFMS, JP Morgan Chase's system, and COFRS. We have noted this as an area of weakness since Fiscal Year 2005.

What audit work was performed and how were results measured?

We reviewed the Department's internal controls over the financial data in the eligibility systems, CFMS, JP Morgan Chase, and COFRS for the cash programs. The Department is responsible for reporting accurate financial information to the Office of the State Controller for inclusion in the State's financial statements. The Department cannot ensure that the information it reports is correct without assurance that the amounts transferred among the eligibility systems, CFMS, JP Morgan Chase's system, and COFRS are accurate and complete.

What problem did the audit work identify?

The Department has not implemented our Fiscal Year 2008 recommendation. The Department still is not performing complete reconciliations of the financial data related to benefits issued for the cash programs. Specifically, the Department does not reconcile the benefit amounts transferred from the eligibility systems to CFMS, or the total EBT payments transferred from CFMS to JP Morgan Chase's system for the cash programs. The Department is unable to provide a detailed accounting of the total amount of cash benefits issued during Fiscal Year 2010 as reported among the eligibility systems, CFMS, and JP Morgan Chase's system.

We did note that the Department has implemented interim procedures that allow for the reconciliation of the total cash programs balances at year-end. The Department currently reconciles case counts for the various cash programs as an interim process of validating that all client benefits are issued until the development of new systems allow for a full reconciliation of benefit amounts.

Why did the problem occur?

According to Department officials, system limitations in the various eligibility determination systems and JP Morgan Chase's system prevent the creation of reports that would allow for complete reconciliations for the cash programs. The Department submitted system change requests for additional reports to the eligibility systems administrators in April 2007 and in September 2010 to JP Morgan Chase. Additional reports would allow the Department to reconcile the data for the cash programs. However, according to Department officials the required additional reports are not yet available.

Why does this problem matter?

The Department uses the financial information generated through these systems to report financial activity on federal programs to the federal government and on the State's financial statements.

Without adequate controls over the financial issuance data, the Department cannot demonstrate that it is fulfilling its responsibility for safeguarding state assets and reporting complete and accurate data on financial activity related to the State's cash programs. The Department must find a way to provide assurance that the amounts reported by its systems are accurate and provide a mechanism for detecting and correcting errors.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 21:

The Department of Human Services should ensure that financial information is accurately and completely recorded for the cash programs by:

- a. Working with the eligibility systems administrators and JP Morgan Chase to obtain the needed reports to perform comprehensive reconciliations among the various eligibility systems, County Financial Management System, and the State's electronic benefits transfer (EBT) service provider to ensure that financial information is accurately and completely recorded.
- b. Investigating and resolving any discrepancies identified during the reconciliations.

Department of Human Services Response:

Agree. Implementation date: September 30, 2012.

- a. These reconciliations are being developed by the one of the EBT accountants in the Settlement Accounting unit and will be reviewed by the Supervisor of the Settlement Accounting unit on a monthly basis. This reconciliation process will include reconciliation from all eligibility systems to CFMS to JP Morgan and from CFMS to the Activity Detail Database file. Although CBMS has prepared most of the reporting necessary to reconcile several of the State's cash benefit programs, some of their reports needed revision and those revisions are still in the testing and verification phase.

Accounting has requested that each of the eligibility systems that issue EBT or EFT benefits through the State's EBT processor develop the reports necessary to verify that benefits are paid properly. These systems have agreed to develop and provide these reports. The CHATS eligibility system was replaced during 2010 and is currently working through the process of fixing unexpected issues that prevent

the system from functioning properly. One these issues are corrected, the reports necessary to reconcile payments will be developed.

The Trails eligibility system just moved its creation of a recovery module to the development phase. It is scheduled to be implemented in June 2011 with reporting to follow closely thereafter. Also, in November 2010, JP Morgan implemented the State's change request to include program codes in the return ACH files. This change should permit the Settlement Accounting unit to reconcile CDHS programs independently of one another.

- b. The Department agrees that any discrepancies found during the reconciliation process shall be investigated. The Department further agrees that these discrepancies should be resolved by either assuring that any unpaid benefits are subsequently transferred to the client or recovery efforts are initiated for any payments made in excess of the authorized benefit amount.

AVATAR Information System

AVATAR is the primary information system that the Colorado Mental Health Institutes at Pueblo and Fort Logan use to process information related to medical procedures and patient billing. AVATAR contains five modules: AVATAR Clients Funds Management System, AVATAR Practice Management (PM), Lab, Pharmacy, and Dietary. Each module performs a specific function. For example, PM processes information related to patient admissions, treatments, and discharges. In Fiscal Year 2010 AVATAR processed approximately \$17.5 million in payments for the services rendered to patients. The Department and the Governor's Office of Information Technology (OIT) are responsible for designing and implementing information technology (IT) controls over AVATAR.

What was the purpose of the audit work?

Our audit work was designed to determine whether the IT control activities related to AVATAR, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's patient management and reporting activities.

What audit work was performed?

We reviewed and tested the relevant general computer controls related to AVATAR. General computer controls include controls related to access management, application development, change management, system and data backups, physical security, and computer operations.

Our test procedures included interviewing relevant staff, reviewing policies and procedures, analyzing system configuration files, and performing automated system and network scans. In addition, we tested samples pertaining to user access management, system security configurations, and relevant aspects of computer operations, such as backups and disaster recovery.

We used State Cyber Security Policies and industry best practices to assess the sufficiency of the IT control activities related to AVATAR.

What problems did the audit work identify and what do standards require?

The Department and OIT failed to implement adequate IT controls related to access management, system hardening, network security, desktop computer security, backups and disaster recovery, and vendor oversight. We identified the following specific problems and the related State Cyber Security Policy or industry best practice that applies (in italics):

Access Management

- Group accounts—i.e., user accounts that are shared by multiple users—are in use for the Lab and Pharmacy modules, which prevents the users from being traced to their system activities. *Users must not share passwords, and in the event passwords need to be shared, appropriate logging mechanisms—also called audit logging—should be in place to provide traceability of users who access the system. [P-CCSP-008]*
- Current password parameters do not comply with State Cyber Security Policies. The password parameters for the Clients Funds Management System and PM modules are set such that password length is set to four characters, complexity is not enabled, users are not locked out after three incorrect log-in attempts, and user IDs can be used as passwords. At the network level, six grace log-ins (log-ins allowed after the password has expired) are allowed. The password parameters for the Windows operating system are set such that password length is set to six characters, password complexity is not enabled, and users are not locked out after three incorrect log-in attempts. *All users must have strong passwords that*

have eight characters, are enabled for complexity (i.e., include capital letters, special characters, numbers, etc.), expire every 60 days, are logged out after a certain period of inactivity, and are locked after three incorrect log-in attempts. [P-CCSP-007, P-CCSP-008]

- Current password parameters for the Lab and Pharmacy modules and Unix operating system, which is the operating system for the Lab and Pharmacy modules, do not comply with State Cyber Security Policies. The password parameters for the Lab and Pharmacy modules and the Unix operating system require six character passwords. The vendor accounts, which are used occasionally to access the Lab and Pharmacy modules through a remote access interface, do not require a password. *All users must have strong passwords that have eight characters, are enabled for complexity (i.e., include capital letters, special characters, numbers, etc.), expire every 60 days, are logged out after a certain period of inactivity, and are locked after three incorrect log-in attempts. [P-CCSP-007, P-CCSP-008]*
- Audit log generation, review, and retention procedures for AVATAR are insufficient. First, unsuccessful log-on attempts are not logged at the Windows and Unix operating system level. Second, existing logs, such as a log that tracks successful access attempts, are not reviewed to detect anomalous activities. Third, existing logs are not retained for one year, as required. *All systems must record successful and failed access attempts and retain an audit trail history—an audit history typically covers a period of at least one year, with a minimum of three months available online. All agencies shall, at a minimum, monitor anomalous system activity and report any suspicious activities to the Agency Information Security Officer. Access to system logs should be limited and controlled to prevent deletion or alteration. [P-CCSP-007, P-CCSP-008, Colorado Incident Response Plan, and industry best practices]*
- Periodic user access reviews are not performed to ensure that users' access to the Clients Funds Management System and PM modules is commensurate with their job responsibilities. We identified 55 terminated users (about 5 percent of all users) who had active accounts to the Clients Funds Management System and PM modules, 31 terminated users (approximately 3 percent of all users) who had active accounts for accessing the Unix operating system, and 30 terminated users (approximately 5 percent of all users) who had active access to the AVATAR database. *All user access should be periodically audited, and accounts that no longer require access should be removed. All user access should be based on the “least privilege” methodology. [P-CCSP-008]*

- The Department does not require documentation of authorization for users prior to gaining access to AVATAR. *All users must have a written record of IT system access requests, changes, terminations, and transfers, which should be maintained for one year after the term of employment. System Access Request Forms are to contain signature blocks for each approver of each system. Roles access requests must be approved by the data owner and roles must be clearly listed in a system access request form [P-CCSP-008]*
- A log-on banner is not defined for PM and Clients Funds Management System modules. *All systems should have a log-on banner. A log-on banner is a displayed message reminding each system user of his or her responsibilities while accessing state systems. [P-CCSP-007]*
- The Department's policies and procedures pertaining to user access management are outdated and do not reflect the requirements of State Cyber Security Policies. *Agencies must establish relevant policies and procedures and implement mechanisms pertaining to user access management. [P-CCSP-008]*

System Hardening

- A security assessment of AVATAR is not performed. A security assessment ensures that required controls are implemented and any identified security gaps are mitigated. *An annual assessment of security controls must be performed to ensure that controls are implemented effectively and working as intended. [P-CCSP-016 and NIST-800-53 rev2]*
- AVATAR's operating system has not been properly hardened. Given the sensitive nature of these weaknesses, we have provided the specified deficiencies to the Department and OIT under separate cover. *System hardening is the process of minimizing security vulnerabilities by configuring the system in such a manner as to reduce the possibility of unauthorized access or other malicious activity. System hardening should be implemented according to standards consistent with best practices as recommend by vendors and industry sources such as the National Institute for Standards and Technology or the National Security Agency. [P-CCSP-007]*
- Malware detection and prevention tools are not installed on the Unix server. *Agencies must ensure that systems are hardened according to best practices, meaning that the systems are scanned periodically for vulnerabilities, have anti-virus software installed, and are current with anti-virus signatures and security patches. [P-CCSP-007]*

Network Security

- Confidential and protected data are not encrypted during transmission. Specifically, the system administrative task transfers sensitive data, such as system configuration settings, in clear text. Additionally, user credentials—i.e., usernames and passwords—transmitted between the clients' computers and the AVATAR server are not encrypted. Finally, the Department does not perform network scans to identify and mitigate vulnerabilities. *Agencies must implement approved encryption solutions to protect confidential and protected information during transmission. Documented procedures should be in place to facilitate the implementation of a periodic security assessment of the system, and the network support infrastructure should be monitored for failure, configuration settings, access controls, performance measures, and security activities. [P-CCSP-006, P-CCSP-011, NIST 800-53 Rev 2]*

Desktop Computer Security

- Firewalls are not implemented on users' desktop computers to protect those computers from attacks. Formal policies and procedures pertaining to desktop computer security (e.g., anti-virus procedures, patch management procedures, etc.) are not in place. The Department's desktop computer infrastructure is not supported by the vendor. As of July 2010, 148 desktop computers will not be vendor supported. *All desktop computers should use firewalls to provide an additional layer of security against network-based attacks and be supported by a vendor to ensure that the system continues to be resilient in the face of expected threats. [NIST-800-41 rev 1, NIST 800-27A]*

Backups and Disaster Recovery

- The AVATAR disaster recovery plan is incomplete and outdated. Specifically, the plan is missing step-by-step instructions on how to restore applications and the associated database and interfaces in the event of a disaster, and it has not been updated since 2005. In addition, the business continuity plan is dated 2005 and does not reflect the current business requirements. *Agencies must have a documented disaster recovery plan that is kept current to reflect business requirements and tested periodically to ensure that, in the event of a disaster, IT systems can be effectively recovered. Agencies should address business continuity in a formal business continuity plan. Depending on the size and the complexity of the organization, it is feasible to include the business continuity plan in the Disaster Recovery Plan, but it is advised to maintain it in a separate but closely related document. [P-CCSP-004]*

- Backup tape management procedures are inadequate to ensure that tapes will be available in the event of a disaster. Tapes are not stored in a fireproof cabinet at the off-site location, and tapes are not labeled to indicate the data classification levels. Further, system backups for the Windows servers are not sent off-site. Finally, the Department has not performed a complete restoration of the AVATAR database to ensure that data can be restored in the event of a disaster and lacks sufficient procedures for performing regular restores of the AVATAR database. *Agencies must have a documented backup plan and ensure that all backup media is labeled to indicate data classification levels, stored off-site in a fireproof cabinet, and tested periodically to ascertain that data are available for recovery. [P-CCSP-004, P-CCSP-007]*
- Backup procedures are inadequate to ensure that complete system backups are processed for the Windows server at regular intervals. For Windows servers, a backup is only performed when a change is made to the operating system and not at regularly scheduled intervals. *Backup procedures and rotation schemes must be adequate to provide the necessary data for recovery while minimizing data loss. [P-CCSP-004]*

Vendor Oversight

- The Department's contracts with the vendors supporting AVATAR do not require compliance with State Cyber Security Policies. *Vendors are required to observe State Cyber Security Policies, as published and updated by the Office of Cyber Security. [P-CCSP-005]*
- Roles and responsibilities of the vendor and the Department are not defined clearly to establish who is responsible for configuring and managing system security settings for the Lab and Pharmacy modules. *The external information system service documentation should include roles and responsibilities and service-level agreements. [NIST-800-53A]*
- Procedures are not in place to track whether the vendors are delivering services required by the contracts, such as reports on unauthorized systems access, compromised data, and appropriateness of user access. In addition, the Department does not have adequate procedures to ensure that service-level agreements are met. *All contracts shall require the vendor to produce regular reports focusing on four primary potential risk areas: unauthorized system access, compromised data, loss of data integrity, and inability to transmit or process data. All vendor performance should be reviewed for compliance with service-level agreements listed in the contract. [P-CCSP-005 and NIST 800-53A]*

Why did the problem occur?

The Department and OIT failed to design and implement the IT control activities required by State Cyber Security Policies and necessary to prevent, or detect and correct, material misstatements in classes of transactions, account balances, or disclosures relevant to the Department's medical billing activities at Colorado's mental health institutes.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the data AVATAR contains and processes.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 22:

The Department of Human Services should work with the Governor's Office of Information Technology to improve the general IT controls over AVATAR by:

- a. Promptly reviewing and implementing procedures regarding the use of group accounts for the Lab and Pharmacy modules and ensuring that mechanisms are in place either to prevent the use of group accounts or identify the individual using the group accounts.
- b. Implementing strong password parameters at the application and operating system levels that comply with State Cyber Security Policies. Evaluating the use of grace log-ins at the network level, and if such log-ins are required, limiting the number of grace log-ins to the minimum necessary to conduct business.
- c. Generating, reviewing, and retaining activity logs to identify and investigate anomalous activity, including successful and unsuccessful log-in attempts, and controlling access to activity logs to ensure that logs cannot be altered.
- d. Requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise.
- e. Implementing a procedure to ensure that all users are authorized based on roles and evidence of role-based authorization is retained prior to their gaining access to the system.

- f. Generating and implementing log-on banners for AVATAR, including HIPAA banners where required.
- g. Reviewing and updating user access management and desktop management policies and procedures.
- h. Ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated.
- i. Hardening system configuration settings for AVATAR, as recommended under separate cover.
- j. Implementing malware detection and prevention tools on the Unix server.
- k. Conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission.
- l. Performing network scans on a periodic basis to identify and mitigate vulnerabilities.
- m. Ensuring that all desktop computers are vendor supported and have a firewall in place. Also, documenting the policies and procedures pertaining to desktop security management.
- n. Updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in State Cyber Security Policies.
- o. Ensuring that the disaster recovery plan is tested and the required infrastructure components to restore the system are in place.
- p. Ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with State Cyber Security Policies, and off-site backup tapes are labeled and stored in a fireproof cabinet.
- q. Revising existing contracts to ensure that vendors must comply with State Cyber Security Policies.
- r. Monitoring vendors to ensure that service-level agreements are met.

Department of Human Services Response:

- a. Agree. Implementation date: May 2011.

The Department is already moving to eliminate the use of shared user IDs for accessing the Lab and Pharmacy systems. Nursing management is identifying key nursing-staff users who will have individual user IDs and passwords created. Staff from the Lab and Pharmacy departments will all have their own user IDs and passwords, as will any other doctor or clinician. This solution is dependent upon the successful migration of the Lab and Pharmacy systems from their current UNIX server environment to a Windows server environment, scheduled for completion in March 2011.

- b. Agree. Implementation date: June 2011.

Unix Server: Strong passwords and grace log-ins of 3 attempts before lockout have been implemented on the Unix operating system for AVATAR as part of the Center for Internet Security hardening standard effective December 2010.

Windows: The grace log-ins for the Windows server default domain Group Policy was changed from 5 to 3 in January 2011.

Application Level: Increased security settings are being reviewed and implemented as part of the AVATAR migration project from a Unix to Windows operating system.

- c. Agree. Implementation date: July 2011.

Windows and Unix: Logs are recorded and stored and anomalous events, such as successful/unsuccessful attempts, are recorded on both Unix and Windows servers. A process will be developed to establish regular reviews of the logs and events and follow-up actions for recorded incidents.

Application level logs: The Department and the Institutions Team within the Office of Information Technology (OIT) will work together to develop reports from AVATAR that will identify user IDs that experience anomalous AVATAR log-in activity. The general approach will be to identify multiple failed log-in attempts within both a short and broad span of time; multiple successful log-ins within a short span of time; and any other log-in attempts that, after further study of access patterns, the Department and OIT determines merits

interest and possible investigation. The Department's AVATAR Coordinators will be responsible for running and using the reports on a minimum monthly basis, and the ultimate design goal of the reports includes an automatic nightly running of the jobs, with automatic email notification to the AVATAR Coordinators. The implementation date of these reports and features reflects their dependence upon the successful migration of AVATAR to the Windows environment, which is scheduled for March of 2011.

- d. Agree. Implementation date: June 2011.

The Department and the Institutions Team within OIT will work together to develop reports from AVATAR, Lab and Pharmacy that will identify user IDs that have not logged into each of those systems for 60 days, so that the AVATAR Coordinators and OIT Institutions Team staff can contact those staff and their supervisors to verify their continued need for access to the systems. Additionally, the Department and Institutions Team will develop and run monthly a report that compares the active user IDs from AVATAR, Lab and Pharmacy to a personnel database (Method) to identify staff that are no longer active but that may still have an active user ID, with the immediate revocation of access for inactive employees. Also, the Department and Institutions Team will develop lists of active user IDs from AVATAR, Lab and Pharmacy for distribution once a year to Institute supervisors, requiring their sign-off for the continued access for their staff. The implementation date of these reports and features reflects their dependence upon the successful migration of AVATAR to the Windows environment, which is scheduled for March of 2011.

- e. Agree. Implementation date: March 2011.

The user, his or her supervisor, and the data owner (AVATAR Coordinator for Pharmacy, Lab and AVATAR, and the Dietary Vision Coordinator for the Dietary system) will all sign the AVATAR request form, the processing of which is coordinated by the AVATAR Coordinators. Only after these signatures are obtained will access be requested and created.

- f. Agree. Implementation date: December 2011.

AVATAR PM and AVATAR Clients Funds Management System log-on banner: AVATAR PM and AVATAR Clients Funds Management System is a commercial off the shelf product and does not have a log-on banner as part of the system currently in place. The AVATAR vendor has a newer product that does have a log-on banner that we are

working to implement sometime after the AVATAR database migration project from Unix to Windows, but we have several other updates to perform before we can get the product that contains the log-on banner. A network log-on banner mentioned below will cover AVATAR until we can install the new AVATAR product.

Network log-on banner: A network log-on banner is being developed and implementation is planned by December 2011.

- g. Agree. Implementation date: August 2011.

User and desktop management policies and procedures will be created in accordance with applicable State Information Security Policies. User access and desktop management will be reviewed on a periodic basis and will be revised as needed. These policies and procedures will also be periodically reviewed and modified to remain current with the State Cyber Security Policies.

- h. Agree. Implementation date: July 2011.

Unix and Windows: The last full security audit was done in December 2009 and the AVATAR Unix server passed the audit. However, no security audits have been done since that time on the Unix or Windows server with the exception of the CIS hardening implementation review in December 2010 for Unix and January 2011 for Windows. A process will be established to perform periodic security assessments on the systems, identify and document gaps, and develop and implement mitigation on the gaps identified.

AVATAR (All components): The Department has started an AVATAR Risk Assessment project. The Project charter has been developed and communicated.

- i. Agree. Implementation date: January 2011.

Unix: Center for Internet Security (CIS) hardening standards for the Unix HP-UX operating system were applied in December 2010 on the AVATAR Unix server.

Windows: CIS hardening standards for Windows servers were applied in January 2011.

- j. Agree. Implementation date: March 2011.

We are currently in the process of moving off of the Unix operating system to a Windows based server in the AVATAR database migration project. The new Windows servers for the databases currently have e-Trust installed and will be replaced by McAfee before the conversion date currently scheduled in March 2011.

- k. Agree. Implementation date: December 2011.

FTP: Even though all AVATAR users are setup with using secure file transfer protocol (FTP) on the Unix server, the FTP port is still open. This will be handled as part of the AVATAR database migration project, in which we are implementing secure FTP server software to handle any file transfers between an end user and the new Windows server. Non-secure FTP will be disabled. Implementation March 2011.

https: We will work to implement a SSL certificate to create a secure website after the AVATAR database migration from Unix to Windows. Implementation July 2011.

Secure telnet sessions: We will work to implement a secure telnet session application for users to connect to the AVATAR server for the Lab and Pharmacy systems. This will have to be budgeted for the beginning of next fiscal year as funds this year are already allocated and there are approximately 500 users that would need a purchased license for the selected software. Implementation December 2011.

- l. Agree. Implementation date: October 2011.

The state Information Security Operations Center performs regular external lightweight scans of the Department's network as part of their Threat Management Vulnerability Program; however, the Department will have to procure and implement a network tool, such as Nessus, to run the required network scans.

- m. Partially Agree. Implementation date: July 2011.

All workstations with Windows 2000 OS January 2011 have been replaced and all Department desktop computers are now supported by the vendor. The Department will perform a preliminary feasibility study and research to determine "Windows\Personal Firewall" settings, functions and security requirements. Implementation of desktop firewalls can have an impact on existing applications. A

detailed analysis will be collected and provided to management for review/recommendation: date for completion June 1, 2011. Documenting the policies and procedures pertaining to desktop security management: date of completion July 1, 2011.

- n. Agree. Implementation date: July 2011.

A Disaster recovery plan exists for the AVATAR application and servers that was written in 2005. The plan needs to be reviewed and updated to reflect the current architecture and to include more detailed step-by-step recovery details.

- o. Agree. Implementation date: August 2011.

The Disaster Recovery plan for AVATAR has not been fully tested. Once a revised Disaster Recovery plan is drafted, a test plan will be developed and components identified at the disaster recovery site to use in the test.

- p. Agree. Implementation date: September 2011.

The AVATAR Unix server is backed up according to an established schedule that complies with the Cyber Security policies and the business program. Tapes are stored off site, labeled, and stored in a fireproof cabinet. The Windows server is backed up, but the schedule needs to be revised to meet the Cyber Security policies and business program. Tapes for the Windows server are labeled, and stored offsite, but not in a fireproof cabinet as specified.

- q. Agree. Implementation date: June 2013.

The AVATAR PM, AVATAR Clients Funds Management System, Lab, Pharmacy and Dietary contracts will expire in June of 2013 and new contracts will need to be in place. The Cyber Security Policies will be included as part of the contract renegotiations which will begin in 2012.

- r. Agree. Implementation date: June 2011.

The vendors for the AVATAR PM, AVATAR Clients Funds Management System, Lab, Pharmacy and Dietary systems will be monitored to ensure that service-level agreements are met.

County Financial Management System

The County Financial Management System (CFMS) is the primary information system used by the Department to accumulate benefit and benefit-related expenditure data for public assistance programs, including the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). With oversight by the Department, county departments of human/social services administer these programs and enter the expenditure data into CFMS. In Fiscal Year 2010 CFMS processed approximately \$700 million in benefit payments for SNAP recipients and approximately \$204 million in cash payments for TANF recipients. The Department and the Governor's Office of Information Technology (OIT) are responsible for designing and implementing information technology (IT) controls over CFMS.

What was the purpose of the audit work?

Our audit work was designed to determine whether the IT control activities related to CFMS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's cash payment processing and reporting for public assistance payments.

What audit work was performed?

We reviewed and tested the relevant general computer controls related to CFMS. General computer controls include controls related to access management, application development, change management, system and data backups, physical security, and computer operations.

Our test procedures included interviewing relevant staff, reviewing policies and procedures, analyzing system configuration files, and performing automated system and network scans. In addition, we tested samples pertaining to user access management, security configurations of the operating system, and relevant aspects of computer operations, such as backups and disaster recovery.

We used State Cyber Security Policies and industry best practices to assess the sufficiency of the IT control activities related to CFMS.

What problems did the audit work identify and what do standards require?

The Department and OIT failed to implement adequate IT controls related to access management, system hardening, networking, desktop computer security, backups and disaster recovery, and vendor oversight. We identified the following specific problems and the related State Cyber Security Policy or industry best practice that applies (in italics):

Access Management

- The “root” user profile is shared among users and user accountability cannot be established. “Root” access provides a user with the highest level of access on a server. *Users must not share passwords, and in the event passwords need to be shared, appropriate logging mechanisms—also called audit logging—should be in place to provide traceability of users who access the system. [P-CCSP-008]*
- Current password parameters at the application, database, and operating system levels do not comply with the requirements of State Cyber Security Policies. First, the minimum password length is set at five characters for the application, seven characters for the operating system, and zero characters for the database. Second, passwords are not required to be complex, and a password history is not maintained at the application and database levels. Third, passwords are not required to expire at the database and operating system levels. Fourth, user accounts are not locked after three failed log-in attempts at the application and operating system levels. Last, the session time out is set at 30 minutes for the application and is unlimited at the database level. *All users must have strong passwords that have eight characters, are enabled for complexity (i.e., include capital letters, special characters, numbers, etc.), expire every 60 days, are logged out after a certain period of inactivity, and are locked after three incorrect log-in attempts. [P-CCSP-007, P-CCSP-008]*
- Audit rules have not been reviewed to confirm if current audit logging is sufficient. Specifically, unsuccessful and successful log-on attempts are currently not being logged at the database level. At the application level, while unsuccessful log-on attempts are being logged, successful log-in attempts are not being logged. Further, available logs, such as system logs, are not reviewed to detect anomalous activities, and access to these logs is not limited to ensure that no one can alter the logs. *All systems must record successful and failed access attempts and retain an audit trail history—an audit history typically covers a period of at least one year, with a minimum of three months available online. All agencies shall, at a*

minimum, monitor anomalous system activity and report any suspicious activities to the Agency Information Security Officer. Access to system logs should be limited and controlled to prevent deletion or alteration. [P-CCSP-007, P-CCSP-008, Colorado Incident Response Plan, and industry best practices]

- Periodic user access reviews are not being performed to ensure that users' access to CFMS is commensurate with their job responsibilities. *All user access should be periodically audited, and accounts that no longer require access should be removed. All user access should be based on the "least privilege" methodology. [P-CCSP-008]*
- A process is not in place to ensure that county users have signed statements of compliance prior to gaining access to the CFMS application. Signed statement of compliance forms were not available for five of 13 sampled county users (38 percent) and five of 12 sampled Department users (42 percent). In addition, for three of the 12 users the Department did not have supporting documentation to demonstrate that user access was authorized. *All users receive training and acknowledge the Department's relevant policies prior to gaining access to the systems. [P-CCSP-008]*
- A log-on banner has not been established at the application and database levels. *All systems should have a log-on banner. A log-on banner is a displayed message reminding each system user of his or her responsibilities while accessing state systems. [P-CCSP-007]*
- The Department's policies and procedures pertaining to user access management are outdated and do not reflect the requirements of State Cyber Security Policies. *Agencies must establish relevant policies and procedures and implement mechanisms pertaining to user access management. [P-CCSP-008]*

System Hardening

- A security assessment of CFMS has not been performed since the system was first implemented in 1999. A security assessment ensures that required controls are incorporated and any security gaps identified are mitigated. *An annual assessment of security controls must be performed to ensure that controls are implemented effectively and working as intended. [P-CCSP-016 and NIST-800-53 rev2]*
- The CFMS operating system has not been properly hardened. Given the sensitive nature of these weaknesses, we have provided the deficiencies

identified to the Department and OIT under separate cover. *System hardening is the process of minimizing security vulnerabilities by configuring the system in such a manner as to reduce the possibility of unauthorized access or other malicious activity. Systems hardening should be implemented according to standards consistent with best practices as recommended by vendors and industry sources such as the National Institute for Standards and Technology or the National Security Agency. [P-CCSP-007]*

- A formal procedure for reviewing, testing, and implementing software patches or updates has not been established. Specifically, no patches have been applied to the operating system supporting CFMS in the last two years. Further, no evidence is retained to ascertain that available patches were reviewed and tested at the application and database levels to determine if a patch was applicable to the current environment. *Agencies must ensure that systems are “hardened” according to best practices, meaning that the systems are scanned periodically for vulnerabilities, have anti-virus software installed, and are current with anti-virus signatures and security patches. [P-CCSP-007]*
- Malware detection and prevention tools are not installed on the CFMS server. *Agencies must ensure that systems are hardened according to best practices, meaning that the systems are scanned periodically for vulnerabilities, have anti-virus software installed, and are current with anti-virus signatures and security patches. [P-CCSP-007]*

Networking

- Confidential and protected data are not encrypted during transmission. Specifically, CFMS uses the File Transfer Protocol (FTP) to transfer sensitive data such as social security numbers between the counties and the CFMS. FTP transmits data in clear text making the data susceptible to compromise. Additionally, user credentials—i.e., usernames and passwords—transmitted between the user’s computer and the CFMS server are not encrypted and are also susceptible to compromise. *Agencies must implement approved encryption solutions to protect confidential and protected information during transmission. [P-CCSP-011]*
- The Department does not perform routine network scans to identify and mitigate vulnerabilities. *Documented procedures should be in place to facilitate the implementation of a periodic security assessment of the system, and network support infrastructure should be monitored for failure, configuration setting, access controls, performance measures, and security activities. [P-CCSP-006, NIST 800-53 Rev 2]*

Desktop Computer Security

Firewalls are not implemented on users' desktop computers to protect those computers from attacks originating from either inside or outside the Department's network. Additionally, formal policies and procedures pertaining to desktop computer security (e.g., anti-virus procedures, patch management procedures, etc.) are not in place. Finally, the current infrastructure in place on the Department's desktop computers is not supported by the vendor. As a result, 148 Windows workstations will be unsupported as of July 2010. *All desktop computers should use firewalls to provide an additional layer of security against network-based attacks and be supported by a vendor to ensure that the system continues to be resilient in the face of expected threats. [NIST 800-27A, NIST-800-41 rev 1]*

Backups and Disaster Recovery

- The CFMS disaster recovery plan is incomplete and outdated. Specifically, the plan has not been updated since 2006 and is missing step-by-step instructions on how to restore applications, associated databases, and interfaces in the event of a disaster. In addition, the Department has not formally documented a CFMS business continuity plan. *Agencies must have a documented disaster recovery plan that is kept current to reflect business requirements and tested periodically to ensure that, in the event of a disaster, IT systems can be effectively recovered. Agencies also must have documented business continuity plans that outline how business operations will continue in the event of a disaster. [P-CCSP-004]*
- The Department has not performed a complete test of CFMS disaster recovery backup tapes in the last three years. *All backup media should be labeled to indicate their data classification levels, stored off-site in a fireproof cabinet, and tested periodically to ascertain that data are available for recovery. [P-CCSP-004, P-CCSP-007]*
- The Department lacks the required infrastructure, such as disk space, to restore CFMS in the event of a disaster. The existing CFMS backup equipment and software cannot be used effectively to support CFMS should the primary equipment and software fail or be destroyed in a disaster. *In the event of a disaster, equipment and supplies required to resume operations should be available at an alternate site or there should be contracts in place to support immediate delivery to the alternate site. [P-CCSP-004]*
- Backup tape management procedures are inadequate to ensure that tapes will be available in the event of a disaster. Tapes are not stored in a

fireproof cabinet at the off-site location, and tapes are not labeled to indicate data classification levels. *All backup media should be labeled to indicate their data classification levels, stored off-site in a fireproof cabinet, and tested periodically to ascertain that data are available for recovery. [P-CCSP-004, P-CCSP-007]*

Vendor Oversight

- The current contract with the vendor who provides system and database support for CFMS does not require compliance with State Cyber Security Policies. *Vendors are required to observe State Cyber Security Policies, as published and updated by the Office of Cyber Security. [P-CCSP-005]*
- Procedures are not in place to track whether the vendor is delivering the required services, such as reports on unauthorized system access and appropriateness of user access. *All contracts shall require the vendor to produce regular reports focusing on four primary potential risk areas: unauthorized system access, compromised data, loss of data integrity, and inability to transmit or process data. All vendor performance should be reviewed for compliance with service-level agreements listed in the contract. [P-CCSP-005, NIST 800-53 Rev2]*

Why did the problem occur?

The Department and OIT failed to design and implement the IT control activities required by State Cyber Security Policies and necessary to prevent, or detect and correct, material misstatements in classes of transactions, account balances, or disclosures relevant to the Department's benefit activities.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the data CFMS contains and processes.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 23:

The Department of Human Services should work with the Governor's Office of Information Technology to improve the County Financial Management System's general computer controls by:

- a. Promptly reviewing and implementing procedures to ensure that access to the “root” or “super-user” account can be traced to an individual user and user access to the “root” account is monitored on a regular basis for appropriateness. In addition, modifying configuration settings to ensure that changes made to system logs are logged separately and audited.
- b. Implementing strong password parameters at the application, database, and operating system levels that comply with State Cyber Security Policies.
- c. Reviewing the existing audit log rules to ascertain if current logging is sufficient. Generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity and successful and unsuccessful log-in attempts. Controlling access to activity logs to ensure that logs cannot be altered.
- d. Requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise.
- e. Implementing a procedure to ensure that all users are authorized, evidence of authorization (system access request forms) is retained, and a signed statement of compliance is available prior to gaining access to the system.
- f. Generating and implementing a log-in banner for the CFMS application.
- g. Reviewing and updating user access management and desktop management policies and procedures.
- h. Ensuring that a system security assessment is performed on a periodic basis and the security gaps identified are mitigated.
- i. Hardening system configuration settings for CFMS, as recommended under separate cover.
- j. Implementing malware detection and prevention tools on the CFMS server and a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current.
- k. Encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials.
- l. Performing network scans on a periodic basis to identify and mitigate vulnerabilities.

- m. Ensuring that all desktop computers are vendor supported and have a firewall in place. Also, documenting the policies and procedures pertaining to desktop security management.
- n. Updating complete disaster recovery and business continuity plans for CFMS.
- o. Ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place.
- p. Ensuring that off-site backup tapes are labeled and stored in a fireproof cabinet.
- q. Updating existing contracts with CFMS vendors to ensure that the contracts require compliance with State Cyber Security Policies.
- r. Monitoring vendors to ensure that service-level agreements are being met.

Department of Human Services Response:

- a. Agree. Implementation date: August 2011.

Only the Systems Administrator will know the root password. For emergency purposes, the root password will be on a password protected, encrypted thumb drive. One person will have control of the thumb drive while two other individuals will have the password for accessing the thumb drive. For local system users that require super user capabilities, the “super user do” or sudo utility will be modified to provide them only the capabilities they need. Sudo will log user activities. The root shell history will be printed out on a weekly basis and hard copies retained for one calendar year. Access control lists will be implemented on all system logs. The log watch utility will be activated to produce daily reports, which will be retained for one calendar year.

- b. Agree. Implementation date: August 2011.

The CFMS Oracle User password will be configured to have at least eight characters, 1 number, no repeating characters, username cannot be the password, password will be case sensitive, users are locked out after three incorrect log-in attempts, and passwords cannot be reused within 10 password changes. The system password software will be configured to the “paranoid” level which will implement minimum password lengths, password aging, maximum number of unsuccessful

attempts before lockout, and no dictionary words allowed as passwords. Oracle applications must follow the password security guidelines as set forth in the Oracle White Paper “Best Practices for Securing Oracle E-Business Suite Version 3.0.5.” Violating those practices will cause Oracle applications to not function properly.

- c. Agree. Implementation date: August 2011.

The “Sign on Audit Users” and “Sign on Audit Unsuccessful Log-ins” logs will be scheduled to run nightly and will be reviewed every morning. The application automatically dates and time stamps when each report is run. These reports are generated in the application under System Administrator (a restricted responsibility) and cannot be altered without detection. Electronic copies and hard copies will be saved as determined by State Audit guidelines. Measures will be taken to implement a daily review of the Oracle Relational Database Management System (RDBMS) and application related audit logs to detect anomalous activity. The CFMS project will also follow Oracle best practices for ensuring access to the logs is restricted.

- d. Agree. Implementation date: August 2011.

We do have a process in place today where we review users on a monthly basis for inactivity. We check monthly to see if users have been inactive for six months. That user report is then sent to Settlement Accounting for approval to have those users accounts “End-Dated.” We cannot REMOVE (Delete) user accounts due to the fact that the user’s ID is attached to historical records in the database. If we delete the user we then have orphan records and will have a problem accessing historical data. We will continue to audit the users and access will be removed through our current END_DATE process for all inactive users after six months, after receiving approval from Settlement Accounting.

CFMS will periodically create a report of active users and provide it to the Department’s Accounting Section for them to distribute to the counties for their review. This report will allow active users to be verified against current employees.

- e. Agree. Implementation date: October 2011.

An improved method of tracking received Computer Access Request Applications will be implemented. Currently, OIT is moving in the direction of implementing an online version of the Access Request Application. In the interim, forms are received via email as well as

fax. This provides fail over tracking ability for tracking received requests. Verification of the received forms will be done periodically by Access Control Services Supervisor.

- f. Agree. Implementation date: August 2011.

CFMS will implement a log-in banner for the CFMS application referencing appropriate use and State of Colorado Cyber Security Policy.

- g. Agree. Implementation date: August 2011.

User and desktop management policies and procedures will be created in accordance with applicable State Cyber Security Policies. User access and desktop management will be reviewed on a periodic basis and will be revised as needed. These policies and procedures will also be periodically reviewed and modified to remain current with State Cyber Security Policies.

- h. Agree. Implementation date: October 2011.

A system security assessment will be performed on CFMS in October 2011 as the system is moved to a new infrastructure. Periodic assessments will be performed thereafter.

- i. Agree. Implementation date: August 2011.

Hardening system configuration settings for CFMS will be done in accordance State Cyber Security hardening standards. The Linux system will be configured where the hardening does not interfere with the operation of the Oracle applications.

- j. Agree. Implementation date: August 2011.

SYSTEM LEVEL: The SeLinux kernel and Linux firewalls will be configured on the new systems, as well as all provided malware software. A systems account is activated at RedHat for the review of all patches. Appropriate patches will be implemented on a monthly schedule, except for emergency patches, which will be applied as soon as required. Logs of applied patches will be kept for one calendar year, unless a major system upgrade is implemented.

DATABASE/APPLICATION LEVEL: Oracle releases Critical Patch Updates (CPU Patches) for the Oracle Relational Database Management System (RDBMS) and Oracle application quarterly.

When released, these patches will be reviewed by the appropriate CFMS personnel and then scheduled for installation on the production system using the existing patching methodology, which is to apply, test and validate the patch(es) in the CFMS Development and Testing environments before any patch is applied to the Production environment. This ensures that no issues are found with the patch or patches prior to being introduced to Production.

- k. Agree. Implementation date: August 2011.

A secure file transfer solution will be implemented on the new systems. It will be configured to use 512-bit encryption on all log-in and data connections and refuse all unsecured connections. Additionally, the system firewalls will be configured to accept data connections from only those systems approved to send/receive data from our systems. New systems requiring connections to our systems will have to be approved by state authorities.

- l. Agree. Implementation date: October 2011.

The state Information Security Operations Center performs regular external lightweight scans of the Department's network as part of their Threat Management Vulnerability Program; however, the Department will have to procure and implement a network tool, such as Nessus, to run the required network scans.

- m. Partially Agree. Implementation date: July 2011.

All workstations with Windows 2000 OS 1/2011 have been replaced and all Department desktop computers are now supported by the vendor.

The Department will perform a preliminary feasibility study and research to determine "Windows\Personal Firewall" settings, functions and security requirements. Implementation of desktop firewalls can have an impact on existing applications. A detailed analysis will be collected and provided to management for review/recommendation.

Document the policies and procedures pertaining to desktop security management.

- n. Agree. Implementation date: September 2011.

A disaster recovery plan exists for the CFMS application and servers that was written in 2005. The plan needs to be reviewed and updated

to reflect the current architecture, new disaster recovery data locations, and to include more detailed step-by-step recovery details.

- o. Agree. Implementation date: October 2011.

Once the disaster recovery plan is created for CFMS, the CFMS team will test and confirm that infrastructure components needed to restore the system are in place.

- p. Agree. Implementation date: October 2010.

CFMS data are now backed-up electronically to a secure off-site stand-by database for disaster recovery (continuity of business), instead of tape.

- q. Agree. Implementation date: August 2011.

The Vendor Monthly Acceptance Certificate will be modified to require the vendor to assert that it is in compliance with State Cyber Security Policies.

- r. Agree. Implementation date: August 2011.

The Vendor Monthly Acceptance Certificate and Project Plan will be modified to reflect whether or not the service-level agreements are being met.

SAS 70 Review of the Colorado Benefits Management System

The Colorado Benefits Management System (CBMS) is the primary information system used by the Department of Human Services (DHS) and Department of Health Care Policy and Financing (HCPF) to determine individuals' eligibility for benefits under Medicaid, Supplemental Nutrition Assistance Program (SNAP)/Food Assistance, Temporary Assistance for Needy Families (TANF)/Colorado Works, Adult Financial Assistance, and the Children's Basic Health Plan (CBHP). CBMS has been in use since 2004, and the authority to manage the system is currently shared between DHS and HCPF. The Departments contract with Deloitte Consulting, LLP (Deloitte), as the CBMS maintenance and operations vendor; Deloitte is therefore considered a "service organization" for purposes of the discussion below.

In 2010 DHS and HCPF contracted with an independent audit firm to perform a SAS 70 Type II review of Deloitte's controls over the processing of CBMS

transactions. A SAS 70 Type II review examines the operating effectiveness of controls that are in place at the service organization during the period of review. Statement on Auditing Standards No. 70 (SAS 70) is a standard developed by the American Institute of Certified Public Accountants that establishes the criteria that should be used by an independent third party to review and report on a service organization's control activities and processes to its customers (e.g., DHS and HCPF) and the customers' auditors (e.g., Office of the State Auditor and independent auditors for the counties).

What was the purpose of the audit work?

Our audit work was designed to determine whether information technology controls outsourced to Deloitte were operating effectively during Fiscal Year 2010 and assess whether DHS and HCPF have implemented adequate controls to ensure the confidentiality, integrity, and availability of data maintained within CBMS.

What audit work was performed?

We reviewed the audit period covered by the most recent SAS 70 review of CBMS to ensure that it provided sufficient coverage for the financial reporting period of the user organizations (Fiscal Year 2010 for DHS and HCPF). In addition, we reviewed the exceptions noted in the most recent SAS 70 report released in April 2010 to determine the impact on the reliability of CBMS data and whether HCPF and DHS implemented the User Control Considerations (UCCs) identified in the SAS 70 report. UCCs are the controls that DHS and HCPF are responsible for implementing to ensure the confidentiality, integrity, and availability of CBMS.

Our test procedures included interviewing relevant staff and reviewing system reports. We used SAS 70 standards and industry best practices to assess the sufficiency of the IT control activities listed in the SAS 70 report.

What problems did the audit work identify and what do standards require?

In April 2010 a SAS 70 Type II assessment was completed over CBMS covering the period October 1, 2009, through March 31, 2010. The financial audit period for the user organizations is July 1, 2009, through June 30, 2010. Therefore, the SAS 70 report did not cover the first and last three months of the financial audit period. The SAS 70 standards state that SAS 70 reports should cover a minimum period of six months to be useful to the auditors of the user organizations. However, when a report covers only a portion of the year, or if the period of coverage is not within 90 days of the user entity's year-end, it is necessary either

to obtain a bridging letter from the service organization for the period not covered in the SAS 70 report or to perform additional testing of controls at the service organization. A bridge letter certifies that changes in the design and operation of internal controls and supporting processes (including changes in key personnel reports, contracts, service-level agreements, or processing errors) have not occurred since the report was issued.

Why did the problem occur?

DHS and HPCF failed to obtain a SAS 70 review that covered the entire financial audit period. Further, a bridge letter was not obtained for the period not covered in the SAS 70 report.

Why does this problem matter?

HPCF and DHS lack assurance that the controls over CBMS were operating effectively during the time period not covered by the SAS 70 assessment. This assurance is important because of the financial impact on the State as a result of the eligibility processing conducted through CBMS.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 24:

The Department of Human Services should work with the Department of Health Care Policy and Financing to ensure that the SAS 70 Type II review of Colorado Benefits Management System covers the entire financial audit period of July 1 through June 30.

Department of Human Services Response:

Agree. Implementation date: April 2012.

The Office of Information Technology CBMS has already contracted for the SAS 70 audit for Fiscal Year 2011 which will cover the period April 1, 2010, through April 15, 2011. Although this audit is not covering the fiscal year, it is within 90 days of the fiscal year-end. Going forward, OIT will ensure that the SAS 70 engagement reviews the fiscal year July 1 through June 30.

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Department of Labor and Employment

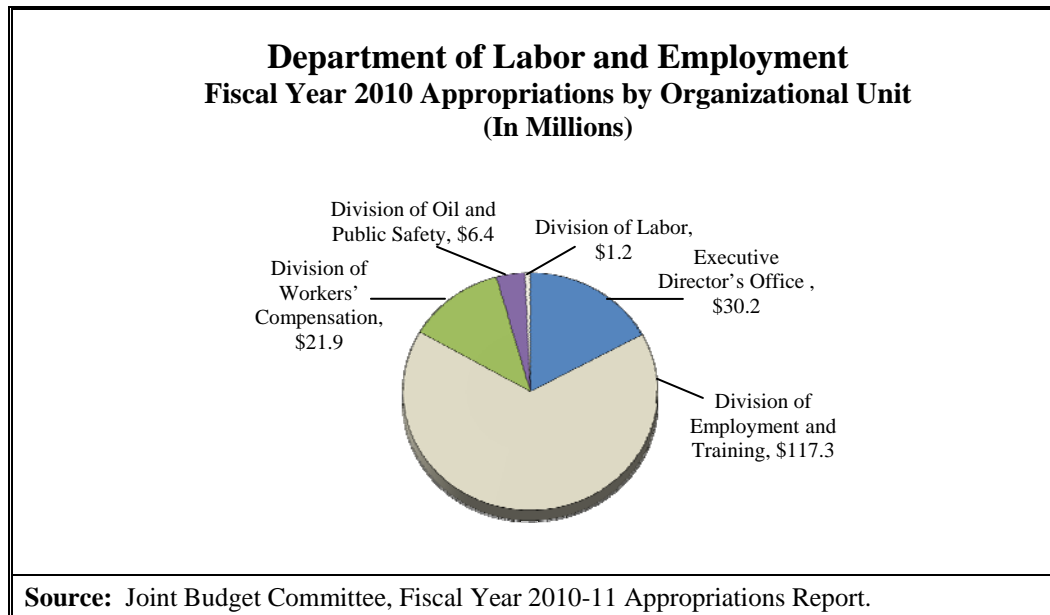
Introduction

The Department of Labor and Employment (Department) is responsible for providing services to employers and job seekers and enforcing laws concerning labor standards, unemployment insurance, workers' compensation, public safety, and consumer protection.

The Department comprises the following major organizational units:

- Executive Director's Office
- Division of Employment and Training
- Division of Workers' Compensation
- Division of Oil and Public Safety
- Division of Labor

The Department was appropriated more than \$177 million and nearly 1,124 full-time-equivalent staff for Fiscal Year 2010. Approximately 41 percent of the Department's funding is from cash and reappropriated funds, and the other 59 percent is from federal funds. The following chart shows the operating budget by major organizational unit during Fiscal Year 2010:



The following comments were prepared by the public accounting firm of Clifton Gunderson, LLP, which performed Fiscal Year 2010 audit work at the Department.

Unemployment Insurance Overpayment Reporting

The Department collects unemployment insurance taxes from employers on a quarterly basis during the year based upon an employer's tax rate and amount of employee wages. The Department records a liability for Unemployment Insurance tax owed to employers for overpayments of the tax. Refunds to employers arise mainly due to mathematical errors by employers in the calculation of taxes due. The liability is recorded based on actual amounts due to employers. The Department uses the Colorado Automated Tax System (CATS) to process employer tax reports and payments for Unemployment Insurance and to process refunds for overpayment. The Department is responsible for ensuring that balances reflected in its accounting records and reported in the statewide financial statements are materially accurate. Unemployment Insurance taxes collected for the year ended June 30, 2010, totaled approximately \$475 million.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls and determine if adequate detailed supporting documentation was available to validate amounts recorded in the Unemployment Insurance (UI) Liability Account.

What audit work was performed and how were results measured?

We reviewed the Department's supporting documentation for the Unemployment Insurance Liability Account, generated from the Unemployment Insurance program's CATS system, to ensure the amount recorded on the State's accounting system, COFRS, is accurate and complete. Further, we reviewed the Department's progress toward implementing the prior year audit recommendation we had in this area for the Fiscal Year 2009 audit. The Department agreed with the recommendation and stated it had assigned staff to validate the accounts and issue refunds to employers. Department staff's time would be prioritized to first work on outstanding balances of the largest dollar amount accounts, inactive employer accounts, and credits requested from employers, in an effort to reduce the overall balance. We have noted problems with the Department's inability to validate amounts recorded in the Unemployment Insurance Liability Account since Fiscal Year 2004.

What problem did the audit work identify?

The Department’s CATS system produces inadequate detailed supporting documentation to validate amounts owed to employers. Further, the Department continues to lack established procedures to verify the liability account on COFRS. During Fiscal Year 2010, the liability account was reduced by \$4 million and had an ending balance at June 30, 2010, of \$14 million. The following chart shows the balance of the Unemployment Insurance Liability Account from Fiscal Years 2004 through 2010:

Department of Labor and Employment Unemployment Insurance Liability Account Fiscal Years 2004 through 2010		
Fiscal Year	Balance (in millions)	Increase/(Decrease) from Prior Year
2004	\$ 4.3	N/A ¹
2005	\$ 9.1	\$ 4.8
2006	\$ 9.6	\$ 0.5
2007	\$14.0	\$ 4.4
2008	\$24.0	\$10.0
2009	\$18.0	(\$ 6.0)
2010	\$14.0	(\$ 4.0)
Source: COFRS. ¹ This was the first year reporting this issue at the Department.		

Why did the problem occur?

The Department’s lack of established verification procedures appears to be the result of three issues: The lack of a methodology for assessing the accuracy of the UI Liability Account, reporting limitations within CATS, and the lack of an interface between CATS and COFRS. These are discussed below.

First, the Department conducts audits of the largest outstanding balances on CATS but does not have a written methodology to assess the accuracy of the COFRS balance based on these audits.

Second, CATS does not allow for real-time processing of refunds. The current process requires numerous refunds to be manually entered into CATS. If a data entry error was made, all refunds entered in a specific “batch” are delayed from posting to the appropriate employer account. Department staff must investigate and resolve the error before the batch can be processed. These investigations can add days and/or weeks to the total processing time.

Third, CATS account information cannot be automatically recorded on COFRS, due to the lack of a system interface. The Department's current employer refund process is manual and labor-intensive, relying heavily on paper documents being transferred by hand, in a secure and timely manner, amongst the various parties involved in the process.

Why does this problem matter?

The lack of verification procedures for the overpayment liability could potentially result in employers not receiving timely refunds of overpayments paid into the Unemployment Insurance program. Further, without adequate internal controls over the verification process for this account, there is an increased risk that the account balance could be materially misstated on the State's financial statements.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 25:

The Department of Labor and Employment should ensure the accuracy of the Unemployment Insurance Liability Account and timely employer refunds by:

- a. Developing and documenting a methodology that uses the results of Department audits of employer refund balances to assess the accuracy of the recorded year-end liability balance, and conclude on the accuracy of the COFRS balance based on the results of the detail account evaluations performed during the year.
- b. Continuing the process started in Fiscal Year 2009 of evaluating the accuracy of the existing liability to employers for the overpayment of Unemployment Insurance taxes.
- c. Developing a plan to work with the Governor's Office of Information Technology to make system changes to CATS for posting real-time data onto CATS.
- d. Developing a plan to work with the Governor's Office of Information Technology to make system changes to CATS to design an automated electronic interface between CATS and COFRS.

Department of Labor and Employment Response:

- a. Agree. Implementation date: March 2011.

CDLE will develop and document an account validation methodology that utilizes the results of Department audits of select employer tax refund accounts to assess the accuracy of the overall recorded year-end liability balance and conclude on the accuracy of the COFRS balance based on the results of the detail account validations performed during the year.

- b. Agree. Implementation date: July 2010.

CDLE will continue its aggressive account validation effort to achieve additional material account balance reductions.

- c. Agree. Implementation date: December 2012.

CDLE will develop a work plan with the assistance of the Governor's Office of Information Technology to initiate system changes to CATS for posting real-time transaction into CATS.

- d. Agree. Implementation date: December 2012.

CDLE will develop a work plan with the assistance of the Governor's Office of Information Technology to create an electronic interface for refund activity from CATS to COFRS.

Unemployment Insurance Cash Account

For Fiscal Year 2010 the Department spent approximately \$2.6 billion in federal funds for 16 programs. The Department operates on a reimbursement basis with the federal government, expending state general fund dollars for federal programs prior to requesting federal reimbursement or drawing down funds from the federal account for the appropriate federal share.

The federal reimbursement process is governed by the Cash Management Improvement Act (CMIA) that prescribes specific methods of drawing down federal funds for selected large programs, such as the UI program, and is documented through an agreement between the U.S. Department of Treasury (Treasury) and the Office of the State Treasurer. According to this agreement, the Department should ensure UI benefits are drawn from the federal Treasury's UI Trust Fund account the same day the State issues benefits to recipients.

The UI program is also required to make daily garnishment of benefits to certain recipients for the purpose of paying court-ordered child support under Title IV-D of the Social Security Act. The benefits garnished are transferred to the Department of Human Services for processing. Following the transfer, the Department should draw funds as described above.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls over the cash draw process. We also performed audit work to determine the Department's progress implementing the Fiscal Year 2009 recommendation. During the Fiscal Year 2009 audit we found the Department was not drawing federal funds in a timely manner because the Department's customized reports did not include all federal expenditures, and the Department did not perform timely reconciliations of federal funds requested to total program expenditures. The Department agreed with the recommendation and stated it would rectify the issues noted during the 2009 audit.

What audit work was performed and how were results measured?

While we did not find significant issues during our Fiscal Year 2010 CMIA compliance audit work and, therefore, determined the Department has substantially implemented the Fiscal Year 2009 recommendation, we did find issues with the Fiscal Year 2010 ending balance for the UI cash account. These issues led to further investigation of the Department's cash management practices.

We compared the Fiscal Year 2010 state pooled cash balance to the Fiscal Year 2009 balance recorded on COFRS, and noted a deficit cash balance at the end of Fiscal Year 2010 in the amount of approximately \$11.8 million. In other words, the State had not requested federal reimbursement for \$11.8 million in UI benefits that had been paid to recipients.

What problem did the audit work identify?

The Department did not draw federal funds down timely to cover expenses incurred during the period. During the period of February through June 2010, funds garnished from UI Benefit payments and transferred to the Department of Human Services were paid with state general funds and not subsequently drawn daily from the federal UI Trust Fund. This is a manual process that is performed outside of the normal draw process. The supervisory review over this procedure was temporarily discontinued at the time of the benefits issuance accountant's departure in February 2010, and resumed again in July 2010 after the Department filled this position. This resulted in a deficit cash balance of approximately

\$11.8 million as of June 30, 2010, that was covered through a loan from the State's General Fund.

Why did the problem occur?

The issues identified occurred because of the following:

- **Lack of adequate written procedures for the UI program.** According to Department staff, the cash request for funds garnished from UI benefits and transferred to the Department of Human Services is performed manually, outside of the normal cash request process. The Department staff responsible for the federal fund requests was not aware of this additional procedure, as there are no documented written procedures for this process, and therefore did not include these in the total amount requested for reimbursement from the federal government.
- **Lack of an adequate supervisory review.** The Department prepares a benefit payments spreadsheet that summarizes total daily benefits and draws for each day during the month. The supervisory review over the spreadsheet—used to ensure and document all expenditures are adequately captured, including garnishments paid to the Department of Human Services—was temporarily discontinued at the time of the benefits issuance accountant's departure and once again resumed after the Department filled this position.

Why does this problem matter?

Because the UI benefits were not reimbursed over this period of time and the Department needed to obtain a loan from the General Fund to cover the deficit cash balance held at the Office of the State Treasurer, the State lost an estimated \$25,000 in interest.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 26:

The Department of Labor and Employment should improve controls over cash management to ensure state funds are reimbursed in a timely manner by:

- a. Establishing written procedures for performing Unemployment Insurance (UI) cash draw downs that include procedures for transferring garnished UI benefits to the Department of Human Services.

- b. Performing a detailed review over the benefit payments spreadsheet supporting the UI cash draw amounts.

Department of Labor and Employment Response:

- a. Agree. Implementation date: January 2011.

Department of Labor and Employment (DLE) continues to refine UI benefit issuance-Cash Management procedures to ensure compliance with the Cash Management Improvement Act. Refinements include written procedures for performing UI cash draw downs and procedures for transferring garnished UI benefits to the Department of Human Services to certain recipients for the purpose of paying court-ordered child support enforcement.

- b. Agree. Implementation date: Implemented.

DLE has reestablished its supervisory review over the Benefit Issuance spreadsheet supporting the UI cash draw down amounts.

Department of Labor and Employment

Prior Recommendation Significant Deficiency Not Remediated by the Department As of June 30, 2010

The following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Department in the previous year and has not yet been remediated as of June 30, 2010, because the implementation date was in a subsequent fiscal year. The recommendation can be found in the original report and Section IV. Prior Recommendations of this Report.

Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2010 Single Audit Rec. No. 27	2009 Single Audit Rec. No. 25	Colorado Unemployment Benefit and Tax Information Systems <i>Significant Deficiency</i>	a. July 2010 b. December 2010 c. December 2010 d. December 2010 e. July 2010 f. December 2010

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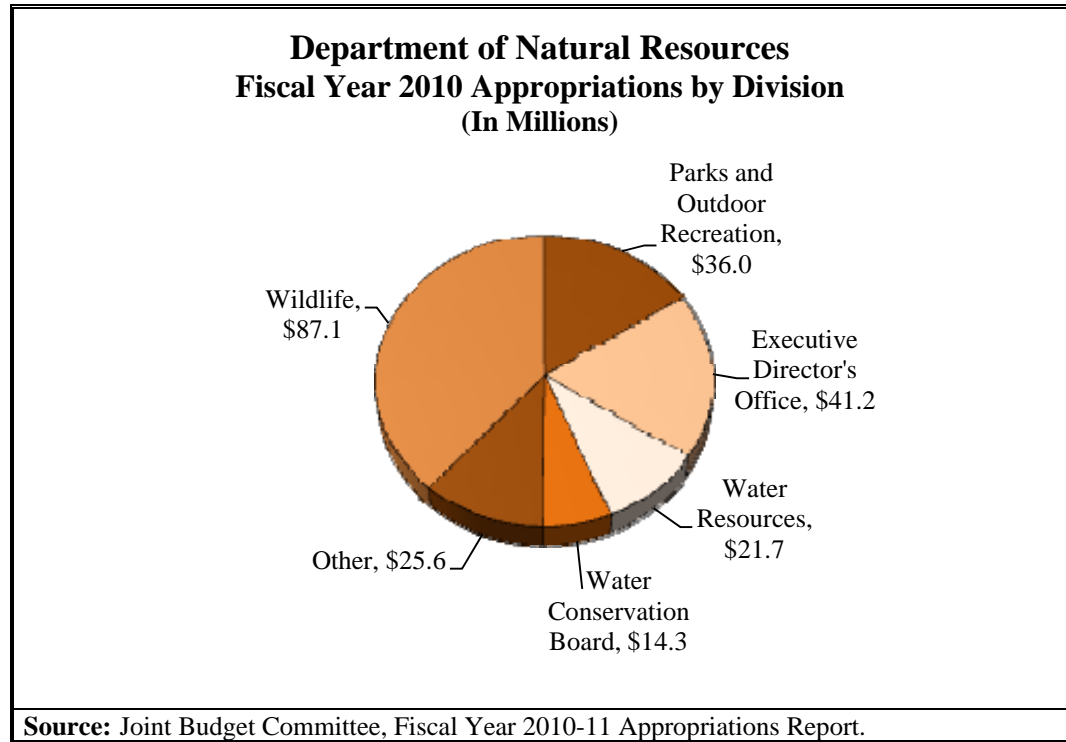
Department of Natural Resources

Introduction

The Department of Natural Resources (Department) is responsible for developing, protecting, and enhancing Colorado's natural resources for the use and enjoyment of the State's present and future residents and visitors. Resources include land, wildlife, outdoor recreation, water, energy, and minerals. The Department comprises the Executive Director's Office, which is responsible for the administration and management of the overall Department, and the following nine divisions:

- Wildlife
- Water Resources
- State Land Board
- Parks and Outdoor Recreation
- Oil and Gas Conservation Commission
- Reclamation Mining and Safety
- Water Conservation Board
- Geological Survey
- Forestry

In Fiscal Year 2010 the Department was appropriated approximately \$225.9 million with 1,539 full-time-equivalent staff. The Department is more than 70 percent cash-funded with other funding sources including general funds and federal funds. Revenue sources include hunting, fishing, and other licenses, as well as royalties, rents, and interest, among other sources. The following chart shows the Department's appropriations for Fiscal Year 2010.



Procurement Cards

The Department issues procurement cards for the purpose of allowing employees to make small purchases for the Department. Accordingly, the goal of the procurement card program is to make it easier for Department personnel to acquire goods and services while providing more timely payment to vendors and reducing the small dollar payments processed by the Department. During Fiscal Year 2010 the Department expended approximately \$5.7 million related to procurement card purchases.

What was the purpose of the audit work?

The purpose of the audit work was to determine compliance with procurement card policies.

What audit work was performed and how were results measured?

We reviewed a sample of six procurement card users and related transactions and monthly statements for compliance with established procurement card policies. Such policies establish guidelines for card issuance, training, propriety of transactions, restricted transactions, documentation requirements, approval

authority, and audit plan. In addition, we evaluated the audit plan and its effectiveness.

What problem did the audit work identify?

The established policies were not adhered to in the following instances:

- According to the Department's Procurement Card Guide (Guide), each cardholder is assigned one approving official who is designated the responsibility of reviewing cardholder transactions for compliance with procurement card policies and guidelines. The Guide further specifies that the approving official must hold a superior position to that of the cardholder and that the cardholder may not be the approving authority for their approving official.
 - One of the cardholders reviewed held a position lateral to that of their approving official.
 - One of the cardholders reviewed held a position superior to that of their approving official.
 - One of the cardholders reviewed held a position inferior to that of their approving official. However, this cardholder was also the approving authority for their approving official.
- The Department's Guide stipulates that each cardholder must participate in a cardholder training and must sign a cardholder agreement prior to being issued a card. Furthermore, all cardholders must have a designated approving official who agrees to comply with specific responsibilities and who must also sign an agreement to that effect.
 - Three of the six cardholders reviewed did not have sufficient documentation to confirm attendance of the required cardholder training prior to the procurement card being issued. Furthermore, we could not confirm that the approving officials for these three cardholders attended the required training based on existing documentation.
 - One of the six cardholder agreements reviewed was signed by the cardholder and approving official after the procurement card had been issued.
 - Five of the six cardholder agreements reviewed were signed by the cardholder and the approving official. However, the signatures

were not accompanied by dates. As such, we were unable to determine if the cardholder agreements were signed prior to the cards being issued.

- At the end of each billing cycle, the cardholder is charged with the responsibility of reviewing, reconciling; and signing their individual account statement; attaching adequate and valid source documentation; and submitting the information to their approving official. The approving official is required to review the cardholder's reconciled account statement and supporting documentation. The official's approval is documented by signing the statement.
 - One of the cardholders reviewed did not sign their individual account statement for the November 2009 billing cycle. The cardholder's approving official signed the account statement two months after the end of the billing cycle.
- The Department reviews the Procurement Card Program Cardholder Account Audit Plan and, in conjunction with other considerations, determines the policies and procedures surrounding the audits of procurement card transactions. We inquired of the Department and requested documentation for the audits of the transactions under the authority of the six approving officials examined for the purposes of our testing.
 - Four of the six approving officials tested were not audited by the Department during Fiscal Year 2010.
- During Fiscal Year 2010 the Department completed an internal review of one employee's procurement card purchases, which were identified to be excessive and, in certain instances, unnecessary. The cardholder retired during the investigation; however, the Department was able to ultimately recover a total of \$770 through payroll withholdings as a result of the investigation. The cardholder is included, to some degree, in each of the policy violations noted above, which contributed to the excessive and unnecessary charges.

Why did the problem occur?

The established policies and procedures were not being followed and the audit plan was not being used as the Department intended.

Why does this problem matter?

The established policies and procedures are in place to reduce the risk of misappropriation of Department assets.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 28:

The Department of Natural Resources should ensure that its accounting and purchasing sections have adequate controls and enforce Department policies and procedures over procurement cards to mitigate the risk of misappropriation of Department assets. Specifically:

- a. All procurement cardholders should be assigned an approving official who holds a superior position to that of the cardholder. An individual cardholder should not be the approving official for their approving official.
- b. All cardholders and approving officials should participate in required training prior to the issuance of a procurement card and such attendance should be documented. Likewise, all procurement cardholder and approving official agreements should be signed and dated prior to the issuance of a procurement card. This improved documentation will help ensure compliance with established policies and procedures.
- c. Cardholder statements should be reviewed timely by approving officials in order to determine that purchases meet required standards of propriety; in accordance with State Fiscal Rule 2-1; do not consist of restricted transactions; and are adequately documented.
- d. The Department should devise a reasonable and consistent plan for performing audits of procurement card expenditures under the authority of each approving official.

Department of Natural Resources Response:

Agree. Implementation date: June 30, 2011.

The ProCard is a purchasing mechanism for the department. Staff can utilize their cards to pay for goods and services, while adhering to various rules and regulations including purchasing policy, fiscal rules, department policy and accounting standards. The Accounting and Purchasing sections

of the Department are in the process of reviewing the Department's Procurement Card Guide and Internal Audit plan. Our expectation is that the Guide will be updated, will have clearer procedures, and will include a more robust detail of the internal audit. In addition, our quarterly Internal Audits will be conducted on a risk-based approach focusing additional attention to accounting issues and policies.

State Land Board Receivable Balance

As recognized in Section 10 of Article IX of the Colorado State Constitution, the state school lands are an endowment of land assets for the benefit of public schools. These land assets are held by the State Land Board, a division within the Department, and the disposition and use of such lands should therefore benefit public schools.

During Fiscal Year 2010 the State Land Board earned approximately \$53 million in royalty income as a result of the disposition and use of state school lands. At the end of the fiscal year, the State Land Board recorded a receivable balance of more than \$8.0 million for funds earned on state school lands but not yet received and available for distribution to the Public School Income Fund (Fund).

What was the purpose of the audit work?

The purpose of the audit work was to substantiate the receivable balance at fiscal year-end.

What audit work was performed and how were results measured?

Documentation supporting the account balance was reviewed.

In accordance with Section 36-1-116, C.R.S., proceeds received by the State for the sale of timber on school lands, rental, or lease payments for the use and occupation of such lands and rent or lease payments for mining activities on such lands shall be credited to the Fund for distribution. The State Land Board records proceeds and distributions on a cash basis at the end of each month to ensure that all cash collections received by the end of the month are distributed. At the end of Fiscal Year 2009 the State Land Board accrued more than \$3.8 million in proceeds not yet received and properly reversed this accrual in July 2009.

What problem did the audit work identify?

The State Land Board recorded the Fiscal Year 2009 revenue accrual twice. First, it recorded the accrual correctly at the end of Fiscal Year 2009, and second, in Fiscal Year 2010 it recorded the same entry to try to correct a negative monthly balance, without performing an analysis of the transactions. This negative balance was due to the timing of the July distribution.

Why did the problem occur?

The State Land Board did not conduct detailed balance sheet account analysis on a quarterly basis. As a result, the inappropriate reinstatement of the 2009 accrued revenue was not identified until the 2010 fiscal year-end close, which caused the overstatement of the asset and related revenue accounts.

In addition, a supervisor did not review or approve the adjustment to reinstate the accrual.

The Department also indicated that periodic review and analysis of balance sheet accounts are lacking in other divisions within the Department.

Why does this problem matter?

The State Land Board's asset and related revenue accounts were overstated by more than \$3.8 million.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 29:

The Department of Natural Resources and the State Land Board should improve the accuracy of financial information on the State's accounting system, COFRS, by performing detailed analyses of balance sheet accounts on a quarterly basis. These analyses should be reviewed and approved by staff not involved in performing the analysis, and any accounting adjustments resulting from these analyses should receive a detailed review prior to approval to ensure the adjustments are appropriate.

Department of Natural Resources Response:

Agree. Implementation date: March 31, 2011.

The Department will work with the State Land Board to ensure schedules or reconciliations are prepared for all Balance Sheet accounts. Quarterly, these schedules will be reviewed by Department staff. In addition, the Department's Controller will reevaluate the segregation of duties regarding posting and approval of journal entries.

Recording Capital Assets

In Fiscal Year 2010 in addition to other capital assets, the Department capitalized certain property easements donated to the Division of Wildlife (Division) over the past several years as well as those donated in the current year. In order to record current year donations, the Department reviewed property documents such as purchase documents, property appraisals, and deeds of trust to determine the value of the donated property. For donations made in previous years, the Department used information maintained in the Division's systems and also devised certain estimates using support such as previous appraisals of property and appraisals of similar property to determine a per-acre value of purchased land. The donated easements were recorded by way of journal voucher near the fiscal year-end in the total amount of more than \$29.4 million.

What was the purpose of the audit work?

The purpose of the audit work was to substantiate the value of capital assets being recorded.

What audit work was performed and how were results measured?

We reviewed the supporting documentation for capital assets recorded during the year, which included the donated easements journal voucher to determine ownership and the reasonableness of the valuation process.

What problem did the audit work identify?

The audit work revealed that certain of the easements included in the journal voucher were not owned by the Department.

Why did the problem occur?

The supporting documentation clearly distinguished that the Department did not own these items. The Department indicated that due to the pressure to record adjustments prior to year-end, the review process was not as thorough as it should have been.

Why does this problem matter?

The result of this issue was the overstatement of capital assets by nearly \$3.6 million. Consequently, an adjustment was proposed to reduce the value of capital assets recorded during the year in the amount of nearly \$3.6 million.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 30:

The Department of Natural Resources should work with the Division of Wildlife to improve controls over the recording of capital assets on COFRS by performing a thorough review of all journal vouchers recording capital assets, including donated property easements and related support, to ensure that amounts posted are correct.

Department of Natural Resources Response:

Agree. Implementation date: June 30, 2011.

The Department will work with the Division of Wildlife (DOW) to ensure that the information utilized to book capital assets, including land purchases and donated property easements are proper closing documents and other support (i.e. appraisals). Internal controls have been and are in the process of being, reviewed and refined to ensure accurate recording of land purchases/conservation easements. This includes, but is not limited to a review of the DOW's Real Estate program's subsidiary database (CAM) system to provide final purchase information, requiring accurate closing information immediately after closing, and updating this information into the CAM system, and requiring complete, timely documentation to support COFRS transactions which book the assets.

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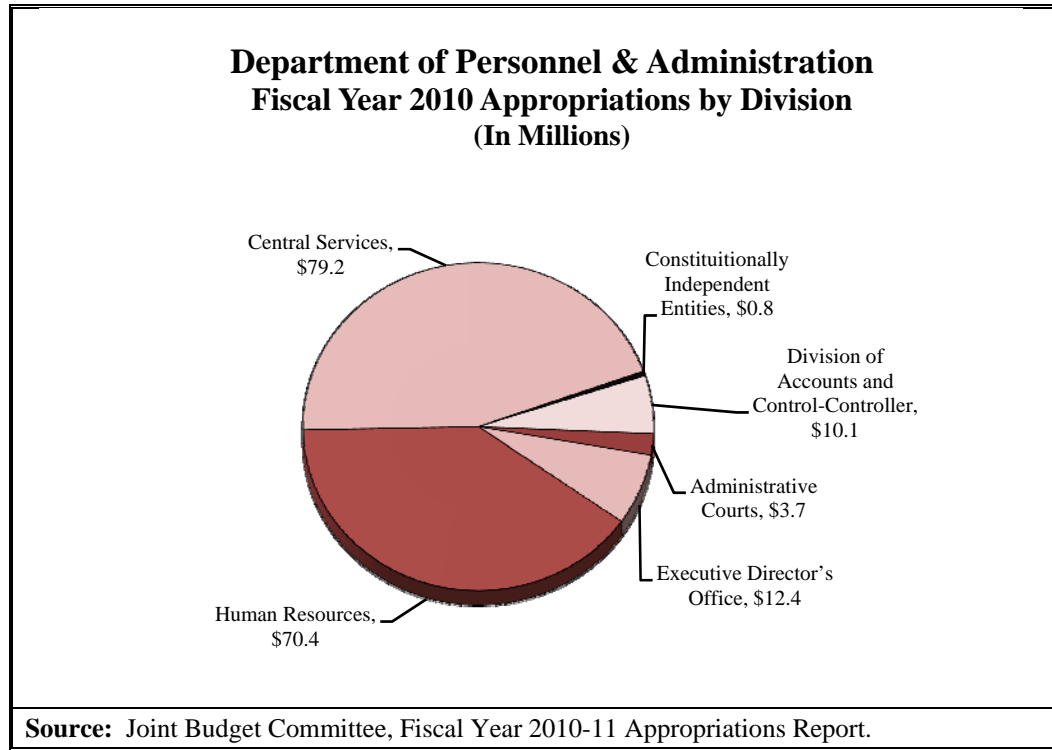
Department of Personnel & Administration

Introduction

The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the Executive Branch of state government. The Department administers the classified personnel system, which includes approximately 36,000 full-time-equivalent employees across state government, and provides general support for state agencies. The Department includes the following divisions:

- Executive Director's Office
- Human Resources
- Constitutionally Independent Entities (formerly the State Personnel Board and the Independent Ethics Commission)
- Central Services
- Division of Accounts and Control-Controller (formerly Finance and Procurement)
- Administrative Courts

The Department was appropriated total funds of approximately \$176.5 million and 393.6 full-time-equivalent staff, or FTE, for Fiscal Year 2010. Approximately 3.2 percent of the funding is from general funds, 6.1 percent is from cash funds, and approximately 90.7 percent is from reappropriated funds. Reappropriated funds are provided by fees charged to other state agencies for services including, but not limited to, vehicle and building rentals; copying; printing; graphic design; mail services; and administration of the State's employee selection, classification, and compensation programs. The chart on the following page shows the operating budget by major areas for Fiscal Year 2010:



Columbia Ultimate Business System

The Columbia Ultimate Business System (CUBS) is the primary information system used by the Central Collection Services (Central Collections) within the Department to collect, manage, and record the debt owed to the State. Examples of the debts referred to the Department include student accounts and loans at higher education institutions, court-ordered restitution, and overpayments of unemployment insurance benefits to recipients. CUBS has been in use since 1991, and the authority to manage the system is currently shared between the Department and the Governor’s Office of Information Technology (OIT). During Fiscal Year 2010 approximately \$14.9 million in debt was collected through CUBS and approximately \$437 million still remains to be collected.

What was the purpose of the audit work?

Our audit work was designed to determine if the IT control activities related to CUBS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department’s debt collection and reporting activities.

What audit work was performed?

We reviewed and tested the relevant general computer controls related to CUBS. General computer controls include controls related to access management, application development, change management, system and data backups, physical security, and computer operations.

Our test procedures included interviewing relevant staff, reviewing policies and procedures, analyzing system configuration files, and performing automated system and network scans. In addition, we tested samples pertaining to user access management, system security configurations, and relevant aspects of computer operations such as backups and disaster recovery.

We used State Cyber Security Policies and industry best practices to assess the sufficiency of the IT control activities related to CUBS.

What problems did the audit work identify and what do standards require?

The Department and OIT failed to implement adequate controls related to access management, system hardening, disaster recovery, and vendor management. We identified the following specific problems and the related State Cyber Security Policy or industry best practice that applies (in italics):

Access Management

- CUBS does not require users to enter a password for authentication. To gain access to CUBS, users are only required to enter a username. *All systems must at a minimum require a password or other unique, private token that should not be shared. [P-CCSP-008]*
- Approximately 28 percent of CUBS user IDs are generic, meaning the accounts cannot be linked to an individual. *All systems require implementation of unique usernames for authentication. [P-CCSP-007]*
- Current security configurations within the CUBS application do not lock out users after three failed log-in attempts and the session-locking mechanism is set to two hours. *All systems should be set to automatically lock user accounts for a period of time after three failed log-in attempts, and session-locking mechanisms should be configured to lock users after 15 minutes of inactivity. [P-CCSP-007]*
- Users are not required to complete an access request form prior to being granted access to CUBS. *All users must have a written record of IT*

system access requests, changes, terminations, and transfers, which should be maintained for one year after the term of employment. System Access Request Forms are to contain signature blocks for each approver of each system. [P-CCSP-008]

- *Periodic user access reviews are not being performed to ensure that users' access to CUBS is commensurate with their job responsibilities. All user access should be periodically audited and accounts that no longer require access should be removed. All user access should be based on the "least privilege" methodology. [P-CCSP-008]*
- *CUBS is not configured to log unsuccessful access attempts. Additionally, logs of successful access are not being retained for one year as required. All systems must record successful and failed access attempts and retain an audit trail history for a period that is consistent with its effective use or as required by legal regulation. An audit history typically covers a period of at least one year, with a minimum of three months available online. [P-CCSP-008 and Colorado Incident Response Plan]*
- *System logs are not being monitored to identify and respond to anomalous system activity. All agencies shall, at a minimum, monitor anomalous system activity. All suspicious activities are to be reported to the Agency Information Security Officer and handled as a Security Event. [P-CCSP-007]*
- *A log-in banner has not been established for the CUBS application. All systems should have a log-in banner. A log-in banner is a displayed message reminding each system user of his or her responsibilities while accessing state systems. [P-CCSP-007]*

Disaster Recovery

- *A disaster recovery plan has not been documented for CUBS. CUBS is considered a mission critical system by the Department. A disaster recovery plan should be documented, distributed, tested, and maintained, and all stakeholders should be trained on their roles and responsibilities and procedures they should follow in the event of a disaster. [P-CSPP-004]*
- *Equipment and supplies have not been procured or contracted to quickly restore CUBS to an alternate location should disaster strike. In the event of a disaster, equipment and supplies required to resume operations should be available at an alternate site or there should be contracts in place to support immediate delivery to the alternate site. [P-CCSP-004]*

System Hardening

- The CUBS operating system has not been properly hardened. Given the sensitive nature of these weaknesses, we have provided the specific deficiencies to the Department and OIT under separate cover. *System hardening is the process of minimizing security vulnerabilities by configuring the system in such a manner as to reduce the possibility of unauthorized access or other malicious activity. System hardening should be implemented according to standards consistent with best practices as recommend by vendors and industry sources such as the National Institute for Standards and Technology or the National Security Agency. [P-CCSP-007]*

Vendor Management

- The Department's contract with the Columbia Ultimate Solutions company, the owners of the CUBS application, does not require the vendor to comply with State Cyber Security Policies. *All vendor contracts must be updated to require compliance with the State Cyber Security Policies, as published and updated by the Office of Cyber Security. [P-CCSP-005]*

Why did the problem occur?

The Department and OIT failed to design and implement the IT control activities required by State Cyber Security Policies and necessary to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's debt collection and reporting activities. Limitations within CUBS and a lack of IT governance and availability of skilled staff also contributed to the problems identified.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of CUBS and the data it contains and processes.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 31:

The Department of Personnel & Administration should work with the Governor's Office of Information Technology to improve the Columbia Ultimate Business System's (CUBS) general computer controls by:

- a. Promptly implementing a strong password that complies with State Cyber Security Policies.
- b. Reviewing all CUBS user IDs and ensuring that each ID is associated with an identified and documented owner.
- c. Modifying CUBS' security configurations to lock users out of the system after three failed log-in attempts and lock the user's session after 15 minutes of inactivity.
- d. Ensuring that users submit user access request forms that are authorized by the appropriate supervisor.
- e. Requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise.
- f. Generating, reviewing, and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful log-in attempts.
- g. Generating and implementing a log-in banner for CUBS.
- h. Documenting a disaster recovery plan that incorporates all components as listed in State Cyber Security Policies.
- i. Ensuring that the hardware required to restore CUBS is in place or can be provided through a contractor within the recovery time period specified by the CUBS business owner.
- j. Hardening system configuration settings for CUBS, as recommended under separate cover.
- k. Reviewing and updating the existing contract with the Columbia Ultimate Solutions company, the owners of CUBS, to require the company's compliance with State Cyber Security Policies.

Department of Personnel & Administration Response:

- a. Agree. Implementation date: July 2010.

The Department has implemented a strong password requirement pursuant to State Cyber Security Policies, including system lockout after three failed log-in attempts. The Department has implemented an inactivity lockout and continues to evaluate the appropriate timeframe for this lockout.

- b. Agree. Implementation date: April 2011.

The Department developed a process for the CUBS System Administrator to review all access semi-annually to ensure continued access is necessary and appropriate, including contact with agency controllers to confirm the appropriateness of external user access.

- c. Agree. Implementation date: July 2010.

The Department has implemented a strong password requirement pursuant to State Cyber Security Policies, including system lockout after three failed log-in attempts. The Department has implemented an inactivity lockout and continues to evaluate the appropriate timeframe for this lockout.

- d. Agree. Implementation date: April 2011.

The Department has created new access forms requiring supervisor authorization for both internal and external users. The new forms are already in place for internal users. The Department is working with the Office of Information Technology (OIT) to implement system changes, tentatively scheduled for completion by late April 2011 that will eliminate the need for shared user IDs. At that time, the new forms will be utilized to assign log-in and passwords for external users.

- e. Agree. Implementation date: July 2011.

The Department developed a process for the CUBS System Administrator to review all access semi-annually to ensure continued access is necessary and appropriate, including contact with agency controllers to confirm the appropriateness of external user access.

- f. Agree. Implementation date: June 2011.

The ability to track and retain log-in attempts in the current CUBS system is limited; however, this will be a requirement for any future replacement system. In addition, OIT is currently developing a centralized solution to facilitate the collection of access control logs, system access logs, and correlation event logs for state systems which will be utilized for CUBS. OIT will work with the Department to develop a mitigation strategy for CUBS until the OIT centralized logging system is implemented. In the meantime, the Department will implement a procedure for quarterly review of daily activity logs, currently being used intermittently to review appropriateness of user access.

- g. Agree. Implementation date: July 2010.

A log-in banner has been implemented.

- h. Agree. Implementation date: June 2011.

The Department will work with OIT to develop a Disaster Recovery plan for the CUBS system that meets state cyber security policy requirements no later than June 30, 2011.

- i. Agree. Implementation date: July 2010.

The Department has a plan in place for emergency procurement of hardware required to restore CUBS if needed.

- j. Agree. Implementation date: June 2011.

OIT recently initiated patch management and performed system hardening of the CUBS Server following the Center for Internet Security (CIS) hardening standards. Hardening of the CUBS Server should be completed by March 1, 2011. Future enhancements of the CUBS system include the migration of the current hardware into a virtualized environment that currently meets patch management and system hardening requirements. This phase of the CUBS upgrade was scheduled for November 2010, but certain technical limitations prevented this from occurring. The migration into the hardened virtual environment should be completed by June 30, 2011.

- k. Agree. Implementation date: July 2011.

The Department, in coordination with OIT, will work with the vendor to determine if changes to the current contract to ensure compliance with the State Cyber Security Policies are feasible. Additionally the Department is assessing options to procure a replacement for CUBS. When a replacement system is procured, provisions will be included to ensure compliance with these policies.

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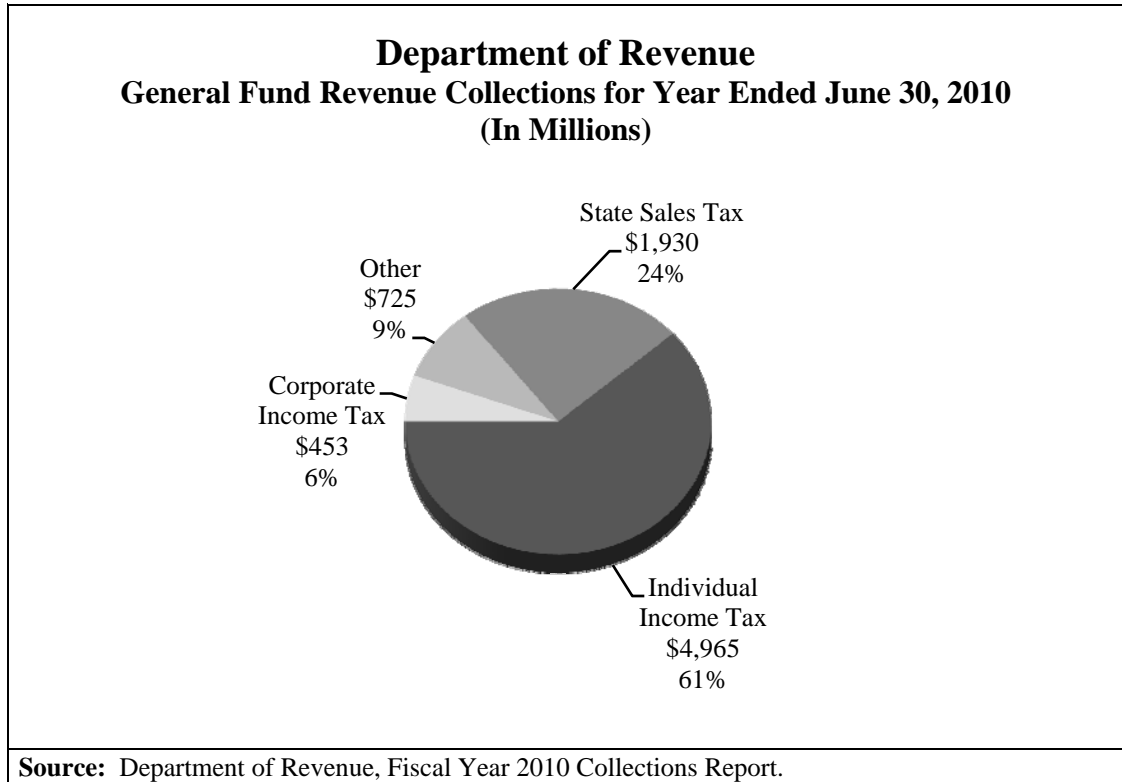
Department of Revenue

Introduction

The Department of Revenue (Department) is responsible for managing the State's tax system. Tax collections totaled about \$10.2 billion in Fiscal Year 2010. Of this amount, about \$8.1 billion represents collections for the General Fund; the remainder represents collections made on behalf of other government entities, such as local governments and the Highway Users Tax Fund (HUTF). In addition, the Department is responsible for performing various other functions as follows:

- Administer the Colorado Lottery, which grossed more than \$501 million in ticket sales in Fiscal Year 2010. Of this amount, about \$113 million was available for conservation as well as for wildlife, parks, open space, and outdoor recreation projects, including projects funded through Great Outdoors Colorado.
- Act as a collection agent for city, county, Regional Transportation District (RTD), and special district taxes. The Department collected more than \$1.1 billion in taxes and fees on behalf of entities such as these.
- Collect taxes and fees for the HUTF, which is primarily for the benefit of highway maintenance projects in the State. In Fiscal Year 2010 amounts collected for the HUTF totaled approximately \$1 billion.
- Regulate the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross proceeds totaled about \$765 million during Fiscal Year 2010, of which the Division of Limited Gaming collected about \$108 million in gaming taxes.
- Enforce tax, cigarette and tobacco, medical marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.
- Operate the State's 20 ports of entry, including 10 mobile ports and 10 fixed ports.

The following graph shows the Department’s collections by tax for Fiscal Year 2010:



In Fiscal Year 2010 the Department was appropriated total funds of approximately \$692 million and 1,491 full-time-equivalent (FTE) staff. Approximately 10.66 percent of the funding is from general funds, 89.12 percent is from cash funds, and 0.22 percent is from federal funds.

Controls Over Electronic Funds Transfer Reconciliation

Sections 39-22-604.4, 39-27-105.3, 39-28-104(1)(C), and 39-28.5-106(3), C.R.S., require certain taxpayers to pay their tax liabilities to the Department through Electronic Funds Transfer (EFT). These taxpayers include entities filing fuel, cigarette, or tobacco tax returns and employers with annual wage withholding liabilities greater than \$50,000. In addition, the Department offers almost all other taxpayers the option to pay taxes by EFT. During Fiscal Year 2010 the Department received approximately 999,000 tax payments, totaling more than \$7 billion, through EFT. An EFT payment goes from the taxpayer’s bank to the Department’s EFT bank account and is recorded in the Department’s internal revenue accounting systems. Department staff make a corresponding accounting

entry on the State's accounting system, COFRS, to record the funds as undistributed cash receipts. The majority of EFT transactions are then processed and posted automatically to the appropriate taxpayer account in the Department's internal revenue accounting systems and in COFRS. Occasionally, however, Department staff must determine the type of tax for which an EFT payment was made, and they reclassify the payment to the appropriate tax revenue account.

What was the purpose of the audit work?

The purpose of the audit work was to test the reconciliation between the undistributed EFT account in COFRS and the undistributed EFT receipts in the Department's internal revenue accounting systems and to determine whether the Department implemented our Fiscal Year 2009 recommendation to improve controls over the EFT reconciliation process. The Department agreed to the recommendation.

What audit work was performed and how were results measured?

In Fiscal Year 2009 the undistributed EFT reconciliations that were tested contained "unknown adjustments" that represented the difference between amounts reported as EFT undistributed cash receipts on the Department's internal systems and on COFRS at the end of each month. These unknown adjustments were not resolved timely. As such, we recommended that the Department improve its controls over EFT receipts by updating its written procedures for the EFT undistributed cash reconciliation process, ensuring variances identified are addressed, and incorporating a secondary review over the reconciliation process to ensure that all EFTs are recorded on COFRS. During Fiscal Year 2010 we followed up on the Department's implementation of the recommendation.

What problem did the audit work identify?

During our Fiscal Year 2010 audit, we found that the Department revised its EFT reconciliation procedures to specifically indicate that Division of Central Operations is no longer required to perform the monthly reconciliation. As a result, Department staff did not perform the EFT reconciliation process for any month during the fiscal year. Therefore, the Department did not implement our Fiscal Year 2009 recommendation to improve controls over the process.

Why did the problem occur?

The Department reported that the reconciliation process became more complex with the implementation of GenTax, the Department's new tax system, beginning in November 2008. This new tax system will eventually replace the current legacy-based system over several phases by Fiscal Year 2013. The Department

reported that when new procedures are written and in place that allow for the completion of the monthly reconciliation, the Revenue Accounting Division will be responsible for performing this reconciliation.

Why does this problem matter?

By not identifying discrepancies between the undistributed EFT payments listed on the Department's internal accounting systems and COFRS, the Department cannot ensure that all EFT payments were recorded on COFRS and that tax revenue allocated on COFRS is accurate, complete, and timely. Further, the Department cannot identify whether discrepancies between the Department's internal revenue accounting systems and COFRS are due to errors in one of the two reporting systems or timing differences. Timing differences occur due to a time lag between when an EFT payment is entered into the COFRS system and when it is posted to the Department's internal revenue accounting systems.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 32:

The Department of Revenue (Department) should strengthen controls over Electronic Fund Transfer (EFT) payments by reinstating the reconciliation between the Department's internal revenue accounting systems and COFRS. The Department should update internal procedures to ensure that undistributed EFT payments in the Department's internal revenue accounting systems are reconciled to COFRS in a timely manner.

Department of Revenue Response:

Agree. Implementation date: June 2011.

The Department agrees with the importance of performing the Electronic Fund Transfer reconciliation. Payments received were and continue to be reconciled daily between the systems; however, due to workload constraints and reporting the 2009 audit recommendation was only partially implemented. Given the staffing constraints, the Revenue Accounting Office will complete the monthly Electronic Funds Transfer reconciliation starting with the November 2010 revenue period. Revenue Accounting staff will work closely with the Research Unit Supervisor and staff during the transition. The Department is hiring an accountant that will be responsible for the monthly reconciliation. The processes and procedures will be revised as required. There may be additional reporting requirements from the Department's systems; therefore, the Department

will work with the Office of Information Technology staff and/or Contractor to ensure proper reporting.

Controls Over Severance Tax Returns

As part of its overall responsibility for administering and enforcing the State's tax laws, the Department oversees the collection of severance taxes. Severance taxes are special excise taxes imposed on income derived from the extraction of nonrenewable natural resources. Five natural resources are subject to severance taxes in Colorado: oil and gas, coal, metallic minerals, molybdenum ore, and oil shale. In Fiscal Year 2010, oil and gas severance tax revenue was about \$113.4 million—94 percent of the Department's total severance tax revenue of about \$121.1 million. In Fiscal Year 2010 the Department issued approximately \$49.7 million in severance tax refunds.

Oil and gas severance taxes are calculated on the gross income received from oil and gas production, less certain deductions. Anyone who receives taxable income from oil and gas produced in Colorado must file a Colorado Severance Tax Oil and Gas Return. The taxpayer must include, with his or her tax return, any Oil and Gas Withholding Statements received from an oil and gas producer. The Oil and Gas Withholding Statement lists the taxpayer's gross oil and gas income and the amount of severance tax the producer has withheld from the taxpayer's royalty or production payments and paid to the State. If the taxpayer owns an interest in more than one oil or gas well or field, the taxpayer should receive a separate withholding statement from each producer.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls over the review and processing of severance tax returns.

What audit work was performed and how were results measured?

The audit work included reviewing a sample of 49 severance tax returns and supporting documentation submitted by taxpayers to determine if the Department paid the correct refund and the returns were reviewed in compliance with Department procedures. Department policy requires manual review and appropriate approvals on refunds exceeding thresholds established by the Department.

What problem did the audit work identify?

Based on our testing of severance tax returns, we identified one or more errors with five of the 49 tax returns tested, or 10 percent. Specifically, we found the following:

- In four instances, the tax return was not properly reviewed by the Department. For example, in one instance, the Department refunded the taxpayer \$1,982 but the supporting documentation indicated that the taxpayer actually owed the Department \$4,408, representing a total overpayment by the Department of \$6,390. In another instance, the Department credited the taxpayer \$4,579, when the supporting documentation indicated that the taxpayer owed the Department \$6,625, representing a total overpayment by the Department of \$11,204.
- In one instance, the total tax was not properly calculated by the taxpayer, and this error was not corrected during the Department review. This error resulted in a \$517 underpayment to the taxpayer.

Why did the problem occur?

Department procedures require a taxpayer to elect either the cash basis or the accrual basis for reporting their severance income, ad valorem tax credit, and severance tax. Procedures also state that, if the difference between the cash-basis and accrual-basis is more than de minimis, the taxpayer will be required to obtain copies of production data and copies of ad valorem tax bills from the operator to show the calculated accrual information. The problems we identified occurred as a result of Department staff's failure to follow these required procedures. In addition, although the taxpayer specifically identified in our exception is subjected to a Department field audit once every three years, documentation for the remaining two tax years is not verified.

Why does this problem matter?

Adequate staff review of severance tax returns is important to reduce the risk of error, fraud, and abuse due to the large dollar amounts associated with individual returns. Without an adequate review process over severance tax returns, the Department cannot ensure it is identifying and correcting errors resulting in under- and overpayments to taxpayers.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 33:

The Department of Revenue should strengthen its internal controls over the processing of severance tax returns by ensuring that reviews by staff are conducted as required by Department policy and procedures, reviews are thorough and accurate, and all errors identified during reviews are properly addressed.

Department of Revenue Response:

Partially Agree. Implementation date: Update procedures January 2011, Training is ongoing.

The Department understands the importance of ensuring accurate reviews of severance tax returns. In two of the instances noted in the report, the company does not receive accurate accrual information from one of its large producers and provides calculated data that is more accurate than the cash data used by the Office of the State Auditor. This company is regularly audited by the Field Audit staff and the Department verifies that the return and supporting documentation submitted by the taxpayer is more reliable than the recalculated amounts used by the Office of the State Auditor. One of the findings was due to the taxpayer specifying that the cash basis information was incorrect and the better information they supplied resulted in an increase in their taxes by \$8. The Department will not question a taxpayer who consciously pays additional tax based on better information that they provide in lieu of the 21W data provided by the producer.

Auditor Addendum:

As noted in the narrative, Department staff did not properly review tax returns identified in our audit. The Department does routinely perform field audits of selected company returns, but these reviews typically occur only once in a three-year period. Thus, any errors on these returns are not always identified and corrected timely. In addition, the Department requires taxpayers to report severance income, ad valorem tax credit, and severance tax using either the cash-basis or accrual-basis. As noted in the Department's response, in two instances, the Department used taxpayer-provided calculated information rather than cash-basis or accrual-basis data as required by Department policy. The Department should ensure that Department staff follow Department policies when reviewing tax returns and strengthen manual review processes to ensure accuracy of payments.

Income Tax Controls

As part of its overall responsibility for administering and enforcing the State's tax laws, the Department oversees the collection of income taxes. In Fiscal Year 2010 the Department collected approximately \$5 billion in individual income taxes and approximately \$453 million in corporate income taxes.

During the first three months of Fiscal Year 2010 (July through September 2009), the Department processed income tax returns through its legacy tax information system. In October 2009 the Department integrated income taxes into GenTax, the Department's new tax system.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls over the processing of income tax returns. These internal controls consist of both system edits and manual reviews. System edits include, but are not limited to, automatic calculation of penalty and interest, correction of mathematical errors, and updating of taxpayer name and address. GenTax also contains system edits that identify certain income tax returns requiring a manual review.

What audit work was performed and how were results measured?

We tested a sample of 49 income tax returns claiming refunds (29 individual returns and 20 corporate returns) for Fiscal Year 2010. The refunds selected for testing included those issued through the Department's previous legacy system as well as those issued through GenTax. We tested controls related to the processing of tax payments and tax refunds including mathematical accuracy, effectiveness of review, proper review and approval, and adequate supporting documentation. Department policy requires manual review and appropriate approvals on refunds exceeding thresholds established by the Department.

What problem did the audit work identify?

We identified one or more errors with 15 of the 49 returns tested, or 31 percent. Specifically, we found:

- In four instances, interest paid to the Department was not properly calculated by the legacy system, resulting in both over- and underpayments to the taxpayer.
- In eleven instances, we were unable to determine if required approval was applied to the tax refund due to lack of evidence in the legacy system.

- In one instance, Department staff erroneously changed the taxpayer's address in the legacy tax system.
- In three instances, Department staff made data entry errors into the tax system that resulted in both over- and underpayments to the taxpayers. Of these errors, two were processed in GenTax and one was processed in the legacy system.
- In one instance, a GenTax system edit error related to a state sales tax refund resulted in an underpayment to the taxpayer.

We also determined that in one instance, the manual review performed was inadequate, which resulted in a delay of 497 days in the issuance of a refund.

Why did the problem occur?

The errors we identified during our audit indicate that Department staff are not following the Department's procedures and review process required for income tax returns to ensure that errors or discrepancies on income tax returns are identified and corrected. In addition, the Department reported that its legacy system, which was replaced by GenTax, was outdated and had numerous limitations that resulted in inconsistencies and errors in processing of income tax returns. Finally, the errors identified in GenTax were due to inadequate review and system edits.

Why does this problem matter?

Adequate controls over income tax returns are important in order to ensure taxpayers are not over- or under charged. Further, inadequate controls increase the risk of error, fraud, and abuse.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 34:

The Department of Revenue should improve controls over income tax refunds by:

- a. Ensuring that staff follow current policies over the processing of tax returns.
- b. Strengthening the manual review process and correcting system edits over the processing of income tax returns to ensure accuracy.

Department of Revenue Response:

Partially Agree. Implementation date: Ongoing.

The Department partially agrees with the recommendation. Based on the areas that the audit work was performed, the Department believes that staff followed policy at the time the tax returns were processed. However, improvements continue to be made in strengthening the processing of income tax returns.

- a. The Department believes staff follows policy as required. When a new taxpayer does not provide an address with a payment, staff is required by policy to enter the Department's address to complete the required address field. The instance noted by the State auditors occurred because our old system, Legacy, failed to update the address when the return was filed. This problem has been corrected by upgrading to our current system, GenTax.
- b. The interest issues identified were either accurate as paid or within a few dollars of accuracy due to legacy system limitations. The approvals in question were completed, but the documentation is not available due to the retirement of the legacy system component that stores the approval detail. Only two of the three data entry errors identified were actually errors, and both of these were made by the Department's Pueblo contractor. The Department's implementation of GenTax has improved the accuracy of the interest calculation process and the timely correction of edit problems. The Department continually reviews its edits to improve the accuracy and efficiency of those edits, which allowed the Department to identify the edit error found by the auditor before the audit began. The Department will pursue a modern alternative to reduce the data entry errors made by its contractor.

Auditor Addendum:

As discussed in the narrative, we determined that Department staff did not follow documented Department policies and review procedures, which resulted in data entry errors in the Department's system. In addition, the Department was unable to provide documentation regarding evidence of tax return approvals in some instances, and system edits did not adequately prevent payment errors in other instances. It is important for the Department to have strong controls over the processing of income tax returns in order to ensure data entered into the system are accurate, complete, and processed correctly.

Review of Tax Edits

The Department has established two units for initial review of tax information: the Problem Resolution Unit (PRU) and the Error Resolution Area (ERA). PRU staff review the data entry function for income tax returns, while ERA staff review the data entry function for business tax returns. After data from income tax returns have been entered into GenTax and data from business tax returns have been entered into the Revenue Accounting System (RAS), the data are subjected to a series of system edits within the respective systems that are designed to help detect data entry and taxpayer errors. These edits include checking for and correcting, if necessary, mathematical calculations, invalid account numbers, and duplicate tax returns. To resolve errors detected, PRU and ERA staff make manual adjustments to taxpayer information in GenTax and RAS, respectively. In Fiscal Year 2010, the Department collected approximately \$10.2 billion in tax revenue—\$1.7 billion through GenTax and \$8.5 billion through RAS.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's compliance with its quality assurance policy over manual edits made to taxpayer accounts by PRU or ERA staff. Based on Department policy, the quality assurance procedures completed each day should be logged documenting at least the date, quantity sampled, number of nonconformities, and error code.

What audit work was performed and how were results measured?

We reviewed the Department's quality assurance procedures to determine if the Department was performing the required reviews. Department policy requires that team leaders or supervisors review a certain percentage, established by the Department, of the work completed by PRU and ERA staff for accuracy. Further, Department policy requires that managers occasionally review the accuracy of work completed by team leaders and supervisors.

What problem did the audit work identify?

We determined that the Department did not perform the required review of the work completed by PRU staff from September 2009 through June 2010. Additionally, the Department did not meet the established threshold for reviews performed of the work completed by ERA staff from July 2009 through April 2010. Finally, Department managers did not perform any reviews of the work performed by PRU or ERA team leaders or supervisors during Fiscal Year 2010.

Why did the problem occur?

Department management reported that they suspended the quality assurance policy for PRU from September 2009 through June 2010 to aid in the conversion of income tax data from the Department's previous income tax system to its new tax processing system, GenTax. According to Department policy, a suspension should last no more than a few days; however, in this case Department management allowed the suspension to continue through the end of the fiscal year. Additionally, the Department did not ensure compliance with the policy requirement that work completed by PRU and ERA staff be reviewed. The Department reported that ERA staff did not complete the required reviews because they were providing assistance to PRU during the conversion process.

Why does this problem matter?

The Department's quality assurance policy is intended to reduce the number of errors posted to taxpayers' accounts. Noncompliance with the quality assurance policy may result in failure to detect and correct errors or irregularities. As stated above, \$10.2 billion in tax receipts was processed through the GenTax and RAS systems during Fiscal Year 2010.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 35:

The Department of Revenue (Department) should improve controls over the accuracy and completeness of tax receipts and revenue recorded on state systems by ensuring that the Department's quality assurance procedures are operating as intended. This includes ensuring that all required levels of quality assurance are performed on system edit reviews performed by Problem Resolution Unit staff and Error Resolution Area staff.

Department of Revenue Response:

Agree. Implementation date: March 2011 pending completion of a GenTax service request.

The Department recognizes the need for and the importance of performing a quality review of the PRU and ERA staff's performance. The primary function of the Quality Assurance (QA) process in PRU and ERA is to provide immediate feedback to the tax examiners on completed work and provide data for the supervisor to assess training needs and/or procedure clarification. The successful phased implementation of GenTax over the

last three years has strained/stressed the human resources of PRU and ERA beyond reasonableness. Due to limited resources, management made a decision to reduce sampling and then to temporarily suspend the QA function. It should be noted that other downstream controls and reviews are in place to detect noncompliance and nonconformities.

By March 2011 the QA procedure will be updated with a more realistic sample rate for the current circumstances and the rate will be re-evaluated over time based on resource constraints with implementing the last phases of GenTax. A GenTax service request was submitted on December 21, 2010 to create a query identifying recent work completed by a PRU/ERA staff. The information received from this query will assist management in setting realistic thresholds. The estimated availability of this query is March 2011.

Revenue Accounting System

The Revenue Accounting System (RAS) is the primary information system used by the Department to record, post, and report on sales and use taxes, licenses, and fees collected for the State, counties, cities, and special jurisdictions. It also processes alternative fuel taxes, cigarette taxes, and liquor taxes. RAS has been in use since 1992, and the authority to manage the system is currently shared between the Department and the Governor's Office of Information Technology (OIT). During Fiscal Year 2010 approximately \$8.4 billion in tax revenue was processed through RAS.

What was the purpose of the audit work?

Our audit work was designed to determine if the information technology (IT) control activities related to RAS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's tax collection and reporting activities.

What audit work was performed?

We reviewed and tested the relevant general computer controls related to RAS. General computer controls include controls related to user access management, application development, change management, system and data backups, physical security, and computer operations.

Our test procedures included interviewing relevant staff, reviewing policies and procedures, analyzing system configuration files, and performing automated

system and network scans. In addition, we tested samples pertaining to user access management, system security configurations, and relevant aspects of computer operations such as backups and disaster recovery.

We used State Cyber Security Policies and industry best practices to assess the sufficiency of the IT control activities related to RAS.

What problems did the audit work identify and what do standards require?

The Department and OIT failed to implement adequate controls related to user access management. We identified the following specific problems and the related State Cyber Security Policy that applies (in italics):

- User access reviews are not being periodically performed to ensure that users' access to RAS is commensurate with their job responsibilities. *All user access should be periodically audited and accounts that no longer require access should be removed. All user access should be based on the "least privilege" methodology. [P-CCSP-008]*
- Twenty terminated users retained active access to RAS. *All agencies should develop procedures to ensure that all access credentials are revoked, retrieved, or changed, or otherwise become inaccessible to the terminated staff member. [P-CCSP-008]*
- RAS is not configured to monitor unauthorized attempts to access the system and other anomalous system activities. *All systems must record successful and failed access attempts and retain an audit trail history—an audit history typically covers a period of at least one year, with a minimum of three months available online. All agencies shall, at a minimum, monitor anomalous system activity. All suspicious activities are to be reported to the Agency Information Security Officer and handled as a Security Event. [P-CCSP-008, P-CCSP-007 and Colorado Incident Response Plan]*
- User access management procedures are not consistent with State Cyber Security Policies to ensure that access is approved, and signed statements of compliance and access forms are retained for all RAS users. Of the 25 users sampled, three access request forms were not retained, eight access request forms were missing signatures, and 10 users did not have a signed statement of compliance on file with the Department. *All users must have a written record of IT system access requests, changes, terminations, and transfers, which should be maintained for one year after the term of employment. System Access Request Forms are to contain signature*

blocks for each approver of each system. In addition, all users must acknowledge the Department's relevant policies by signing a statement of compliance prior to gaining access to the systems. [P-CCSP-007, P-CCSP-008]

Why did the problem occur?

The Department and OIT failed to design and implement the IT control activities required by State Cyber Security Policies and necessary to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's tax collection and reporting activities.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of RAS and the data it contains and processes.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 36:

The Department of Revenue should work with the Governor's Office of Information Technology to improve the Revenue Accounting System's (RAS) general computer controls by:

- a. Requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and by linking the human resources and user access management functions to ensure that access for terminated users is removed in a timely manner.
- b. Reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and inappropriate attempts to access the system.
- c. Implementing consistent user access management procedures to ensure that, prior to gaining access to the relevant information systems, a user's access request forms are authorized, users sign the Department's statement of compliance forms and the access request forms are retained for the time frame required by State Cyber Security Policies.

Department of Revenue Response:

- a. Agree. Implementation date: July 2011.

A plan will be created to support supervisors in the periodic review of system access assigned to their employees. The plan will identify the process for gathering system access data and presenting the required access reports to the supervisors as well as the process for supervisors to follow in verifying the accuracy and relevance of user access for the employees they supervise. The process will link the human resources and user access management functions to ensure that access for terminated users is removed in a timely manner. The plan will be completed by July 2011.

- b. Agree. Implementation date: July 2011.

A plan will be developed for how to review and retain the system activity and audit logs for access to RAS. The plan will identify the audit rules for review in addition to the mechanisms for identifying and disseminating specific data for review. Of key concern is the review of items that indicate anomalous activity, successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users. The plan will be completed by July 2011.

- c. Agree. Implementation date: April 2011.

Additional measures will be identified and implemented to ensure consistent user access management procedures are in place. These measures will ensure that, prior to gaining access to the relevant information systems, a user's access is approved by a supervisor and the user has signed the Department's statement of compliance. Additional measures will be identified and implemented to ensure the proper retention of system access request forms and statements of compliance for all system users for the time frame required by State Cyber Security Policies. These measures will be in place by April 2011.

Automated Accounts Receivable and Audit Processing System

The Automated Accounts Receivable and Audit Processing (AARAP) system is the primary information system for the Department for processing delinquent taxes. The system enables Department staff to assess penalties and interest on delinquent accounts, bill those accounts, establish agreements with taxpayers to pay back taxes over a period of time, calculate interest based on the time period chosen, and record the collection of delinquent taxes. AARAP has been in use since 1984, and the authority to manage the system is currently shared between the Department and the Governor's Office of Information Technology (OIT). During Fiscal Year 2010 approximately \$620 million in delinquent taxes and the associated penalties and interest was processed through AARAP. The Department has future plans to replace AARAP with its new accounting and tax collection system known as GenTax.

What was the purpose of the audit work?

Our audit work was designed to determine if the information technology (IT) control activities related to AARAP, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's collection of delinquent taxes and related reporting activities.

What audit work was performed?

We reviewed and tested the relevant general computer controls related to AARAP. General computer controls include controls related to access management, application development, change management, system and data backups, physical security, and computer operations.

Our test procedures included interviewing relevant staff, reviewing policies and procedures, analyzing system configuration files, and performing automated system and network scans. In addition, we tested samples pertaining to user access management, system security configurations, and relevant aspects of computer operations such as backups and disaster recovery.

We used State Cyber Security Policies and industry best practices to assess the sufficiency of the IT control activities related to AARAP.

What problems did the audit work identify and what do standards require?

The Department and OIT failed to implement adequate controls related to access management. We identified the following specific problems and the related State Cyber Security Policy or industry best practice that applies (in italics):

- Periodic user access reviews are not being performed to ensure that users' access to AARAP is commensurate with their job responsibilities. *All user access should be periodically audited and accounts that no longer require access should be removed. All user access should be based on the "least privilege" methodology. [P-CCSP-008]*
- Eight terminated users have access to the AARAP application. *All agencies should develop procedures to ensure that all access credentials are revoked, retrieved, or changed, or otherwise become inaccessible to the terminated staff member. [P-CCSP-008]*
- AARAP is not configured to monitor access violation attempts—i.e., unauthorized access attempts and anomalous system activities. *All systems must record successful and failed access attempts and retain an audit trail history—an audit history typically covers a period of at least one year, with a minimum of three months available online. All agencies shall, at a minimum, monitor anomalous system activity. All suspicious activities are to be reported to the Agency Information Security Officer and handled as a security event. [P-CCSP-008, P-CCSP-007 and Colorado Incident Response Plan]*
- User access management procedures are not consistent to ensure that access is consistently approved, users have signed the Department's statement of compliance, and access request forms are retained across all AARAP users. Of the 25 users sampled, access request forms were not available for one user, signed statement of compliance forms were missing for three users, and one access request form was missing the required signatures. *All users must have a written record of IT system access requests, changes, terminations, and transfers, which should be maintained for one year after the term of employment. System Access Request Forms are to contain signature blocks for each approver of each system. In addition, all users must acknowledge the Department's relevant policies by signing a statement of compliance prior to gaining access to the systems. [P-CCSP-007, P-CCSP-008]*

Why did the problem occur?

The Department and OIT failed to design and implement the IT control activities required by State Cyber Security Policies and necessary to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's delinquent tax collection and reporting activities.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of AARAP and the confidential taxpayer data it contains and processes.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 37:

The Department of Revenue should work with the Governor's Office of Information Technology to improve the AARAP system's general computer controls by:

- a. Requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and linking the human resources and user access management functions to ensure that the access of terminated users is removed in a timely manner.
- b. Reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and access violation attempts.
- c. Implementing consistent user access management procedures to ensure that all users, prior to gaining access to the system, are authorized to access the system and have signed the Department's statement of compliance.
- d. Retaining user access documentation, including the access request form and statement of compliance, for the time period specified by State Cyber Security Policies.

Department of Revenue Response:

- a. Agree. Implementation date: July 2011.

A plan will be created to support supervisors in the periodic review of system access assigned to their employees. The plan will identify the process for gathering system access data and presenting the required access reports to the supervisors as well as the process for supervisors to follow in verifying the accuracy and relevance of user access for the employees they supervise. The process will link the human resources and user access management functions to ensure that access for terminated users is removed in a timely manner. The plan will be completed by July 2011.

- b. Agree. Implementation date: July 2011.

A plan will be developed for how to review and retain the system activity and audit logs for access to AARAP. The plan will identify the audit rules for review in addition to the mechanisms for identifying and disseminating specific data for review. Of key concern is the review of items that indicate anomalous activity, successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users. The plan will be completed by July 2011.

- c. Agree. Implementation date: April 2011.

Additional measures will be identified and implemented to ensure consistent user access management procedures are in place. These measures will ensure that, prior to gaining access to the relevant information systems, a user's access is approved by a supervisor and the user has signed the Department's statement of compliance. These measures will be in place by April 2011.

- d. Agree. Implementation date: April 2011.

Additional measures will be identified and implemented to ensure the proper retention of system access request forms and statements of compliance for all system users for the time frame required by State Cyber Security Policies. These measures will be in place by April 2011.

GenTax Information System

GenTax is the Department's primary information system for processing taxes collected by the State, including estate, sales, severance, and individual and corporate income taxes. Implementation of the GenTax system is a multi-phased project. GenTax has been in use since 2008, and the Department plans to fully implement it by June 2012. Authority to manage the system is currently shared between the Department and the Governor's Office of Information Technology (OIT). During Fiscal Year 2010 approximately \$1.7 billion in tax receipts (income and severance taxes) was processed through GenTax.

What was the purpose of the audit work?

Our audit work was designed to determine if the information technology (IT) control activities related to GenTax, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's tax collection and reporting activities.

What audit work was performed?

We reviewed and tested the relevant general computer controls related to GenTax. General computer controls include controls related to access management, application development, change management, system and data backups, physical security, and computer operations.

Our test procedures included interviewing relevant staff, reviewing policies and procedures, analyzing system configuration files, and performing automated system and network scans. In addition, we tested samples pertaining to user access management, system security configurations, and relevant aspects of computer operations, such as backups and disaster recovery.

We used State Cyber Security Policies and industry best practices to assess the sufficiency of the IT control activities related to GenTax.

What problems did the audit work identify and what do standards require?

The Department and OIT failed to implement adequate controls related to access management, system hardening, and system backup and disaster recovery. We identified the following specific problems and the related State Cyber Security Policy or industry best practice that applies (in italics):

Access Management

Audit rules within GenTax have not been reviewed to confirm if current audit logging is sufficient. Further, the Department does not monitor unsuccessful and successful log-in attempts, nor does it review system logs to detect attempts to access the system by unauthorized users and other anomalous activities. *All systems must record successful and failed access attempts and retain an audit trail history—an audit history typically covers a period of at least one year, with a minimum of three months available online. All agencies shall, at a minimum, monitor anomalous system activity and report any suspicious activities to the Agency Information Security Officer. Access to system logs should be limited and controlled to prevent deletion or alteration. [P-CCSP-008, Colorado Incident Response Plan, and industry best practices]*

System Hardening

The operating system supporting GenTax can be further hardened to improve the overall security of the system. Due to the sensitive nature of these weaknesses, we provided the deficiencies to the Department and OIT under separate cover. *System hardening is the process of minimizing security vulnerabilities by configuring the system in such a manner as to reduce the possibility of unauthorized access or other malicious activity. System hardening should be implemented according to standards consistent with best practices as recommend by vendors and industry sources such as the National Institute for Standards and Technology or the National Security Agency. [P-CCSP-007]*

Backup and Disaster Recovery

The Department and OIT have not developed a comprehensive disaster recovery plan for GenTax. *Agencies must have a documented disaster recovery plan that is kept current to reflect business requirements and tested periodically to ensure that, in the event of a disaster, IT systems can be effectively recovered. [P-CCSP-004]*

Why did the problem occur?

The Department and OIT failed to design and implement the IT control activities required by State Cyber Security Policies and necessary to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's tax processing function.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of GenTax and the data it contains and processes.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 38:

The Department of Revenue should work with the Governor's Office of Information Technology to improve GenTax's general computer controls by:

- a. Reviewing audit rules on a periodic basis to ensure that logging meets federal and state requirements. Reviewing and retaining system activity logs to identify and investigate anomalous activity, successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users.
- b. Hardening system configuration settings for GenTax, as recommended under separate cover.
- c. Documenting a disaster recovery plan that incorporates all components listed in State Cyber Security Policies and testing the plan on a regular basis.

Department of Revenue Response:

- a. Agree. Implementation date: July 2011.

A plan will be developed for how to review and retain the system activity logs for access to GenTax. The plan will identify the audit rules for review in addition to the mechanisms for identifying and disseminating specific data for review. Of key concern is the review of items that indicate anomalous activity, successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users. The plan will be completed by July 2011.

- b. Agree. Implementation date: July 2011.

Systems were hardened under their initial build and configuration. A plan will be developed to identify the timing and events that require

additional hardening and a method and responsibilities for completing that hardening process. The plan will be in place by July 2011.

- c. Agree. Implementation date: August 2011.

The disaster recovery plan will be reviewed and refined to assure that it incorporates all components listed in State Cyber Security Policies. The plan will include a regularly scheduled testing of the plan. The updated plan will be completed and tested with the next scheduled rollout of GenTax for Phase 4 in August 2011.

Colorado State Titling and Registration System

The Colorado State Titling and Registration System (CSTARS) is the Department's primary information system for automating and tracking motor vehicle registrations and titles. The automated database within CSTARS aids the county clerks (or other authorized agents of the State) in processing motor vehicle registration and title documents, and establishes, operates, and maintains a telecommunications network that provides county clerks with access to information maintained by the Department. CSTARS has been in use since 1983, and the authority to manage the system is currently shared between the Department and the Governor's Office of Information Technology (OIT). During Fiscal Year 2010 approximately \$1.06 billion in revenue from motor vehicle registrations and titles was processed through CSTARS.

What was the purpose of the audit work?

Our audit work was designed to determine whether the information technology (IT) control activities related to CSTARS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's vehicle registration and title fees collection and reporting activities.

What audit work was performed?

We reviewed and tested the relevant general computer controls related to CSTARS. General computer controls include controls related to access management, application development, change management, system and data backups, physical security, and computer operations.

Our test procedures included interviewing relevant staff, reviewing policies and procedures, analyzing system configuration files, and performing automated

system and network scans. In addition, we tested samples pertaining to user access management, system security configurations, and relevant aspects of computer operations such as backups and disaster recovery.

We used State Cyber Security Policies and industry best practices to assess the sufficiency of the IT control activities related to CSTARS.

What problems did the audit work identify and what do standards require?

The Department and OIT failed to implement adequate controls related to access management and system hardening. We identified the following specific problems and the related State Cyber Security Policy or industry best practice that applies (in italics):

Access Management

- Current password parameters at the application level do not comply with State Cyber Security Policies. The password parameters are set such that password length is set to four characters, complexity is not enabled, password history is not maintained—meaning that passwords can be changed to previous passwords—and users are not locked out after three incorrect log-in attempts. *All users must have strong passwords that have eight characters, be enabled for complexity (i.e., include capital letters, special characters, numbers, etc.), expire every 60 days, are logged out after a certain period of inactivity, and are locked after three incorrect log-in attempts. [P-CCSP-008]*
- Administrative access to the network that supports CSTARS is not limited to ensure that access is commensurate with users' job responsibilities. Specifically, 23 CSTARS users have inappropriate domain administrator access to the CSTARS network. *All user access should be periodically audited and accounts that no longer require access should be removed. All user access should be based on the "least privilege" methodology. [P-CCSP-008]*
- The Department cannot determine whether county users' access to CSTARS is commensurate with their job responsibilities or whether terminated users' IDs at counties are removed in a timely manner. For CSTARS, the Department does not enforce the State's requirements that user access request forms be retained or that county users sign the Department's statement of compliance prior to gaining access. *All agencies should ensure that user access is based on the "least privilege" methodology and that the access of terminated staff is promptly removed.*

Additionally, all users must have a written record of IT system access requests, changes, terminations, and transfers that is maintained for one year after the user's term of employment, and System Access Request Forms are to contain signature blocks for each approver of each system. In addition, all users must acknowledge the Department's relevant policies by signing a statement of compliance prior to gaining access to the systems. [P-CCSP-008]

- *CSTARS is not configured to log and monitor access violation attempts—i.e., unauthorized access attempts and anomalous system activities. In addition, successful log-in attempts are not retained and reviewed. All systems must record successful and failed access attempts and retain an audit trail history—an audit history typically covers a period of at least one year, with a minimum of three months available online. All agencies shall, at a minimum, monitor anomalous system activity. All suspicious activities are to be reported to the Agency Information Security Officer and handled as a Security Event. [P-CCSP-008, P-CCSP-007 and Colorado Incident Response Plan]*
- *A log-in banner is not defined at the application level. All systems should have a log-in banner. A log-in banner is a displayed message reminding each system user of his or her responsibilities while accessing state systems. [P-CCSP-007]*

System Hardening

- *The operating system supporting CSTARS has not been hardened and reviewed to identify and mitigate security weaknesses. System hardening is the process of minimizing security vulnerabilities by configuring the system in such a manner as to reduce the possibility of unauthorized access or other malicious activity. System hardening should be implemented according to standards consistent with best practices as recommend by vendors and industry sources such as the National Institute for Standards and Technology or the National Security Agency. [P-CCSP-007]*

Why did the problem occur?

The Department and OIT failed to design and implement the IT control activities required by State Cyber Security Policies and necessary to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's motor vehicle registration and title processing functions. Additionally, the Department has not established policies

and procedures to guide county users on their roles and responsibilities pertaining to managing and using the CSTARS application.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of CSTARS and the data it contains and processes.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 39:

The Department of Revenue should work with the Governor's Office of Information Technology to improve CSTARS's general computer controls by:

- a. Implementing strong password parameters at the application level that comply with State Cyber Security Policies.
- b. Reviewing user access management procedures to ensure that access is commensurate with users' job responsibilities and user access request forms are maintained for the time period specified by State Cyber Security Policies.
- c. Establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department should establish a procedure to ensure that terminated users are removed in a timely manner, users' access reflects their job responsibilities, and users are required to acknowledge the Department's policies and procedures prior to gaining access to CSTARS.
- d. Generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity, successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users.
- e. Generating and implementing a log-in banner for the CSTARS application.
- f. Hardening system configuration settings for CSTARS.

Department of Revenue Response:

- a. Agree. Implementation date: July 2011.

The Office of Information Technology (OIT) will meet with the business group by the end of January 2011, after previous session legislation has been implemented, to discuss the approach for implementation of this recommendation. By July 2011 a plan will be formulated that will detail the implementation of the selected approach.

- b. Agree. Implementation date: July 2011.

The appropriate OIT sections, such as infrastructure and access control, will meet to review and revise the current policies and procedures regarding user access management and record retention. A plan will be created no later than July 2011 to implement the necessary policy and procedure changes and to make user access adjustments.

- c. Partially Agree. Implementation date: June 2011.

Currently the CSTARS trainers provide instruction for the county supervisor or manager on how to add and remove users from CSTARS log-ins, as well as training for the supervisors on how to setup Motor Vehicle security. Periodically, the county user's roles and responsibilities are printed and reviewed with the county managers. OIT and the CSTARS trainers will meet to review and create a plan to modify the process where needed, no later than June 2011.

- d. Agree. Implementation date: January 2012.

The appropriate OIT sections will meet to discuss and plan what can be done to implement this recommendation. OIT will have a plan to implement this recommendation by January 2012.

- e. Agree. Implementation date: Implemented.

The log-in banner was deployed to all system users on December 3, 2010. The log-in banner deployed reads: *“This is a State computer system. If you are not authorized to access this system, disconnect now. Unauthorized use is strictly prohibited. You should have no expectation of privacy. Use of the system confirms acceptance of the System Access and Acceptable Use Policy P-CCSP-013. Use of this computer system constitutes consent to keystrokes and data being*

monitored and confirms acceptance of the Agency Cyber Security Plan and sanctions for non-compliance. Attempts to defeat security mechanisms are treated as a security incident and are potentially subject to civil and/or criminal penalties.”

- f. Agree. Implementation date: January 2012.

OIT is aware of the need to perform hardening of system configuration and will be meeting in January 2011 to begin planning a method to bring all system configurations into Cyber Security compliance. A detailed CSTARS plan will be available no later than January 2012.

Controls Over Procurement Cards

The State’s procurement card program was established to allow state employees to use a credit card to make small purchases (i.e., less than \$5,000). During Fiscal Year 2010 staff at the Department spent approximately \$869,000 using procurement cards. The Department’s average monthly procurement card purchases during Fiscal Year 2010 totaled approximately \$72,400.

What was the purpose of the audit work?

The purpose of the audit work was to assess staff compliance with the Department’s Procurement Card Guidelines and to test procurement card transactions to ensure that they were properly documented, reconciled, and reviewed.

What audit work was performed and how were results measured?

We reviewed the Department’s Procurement Card Guidelines and used them to test 40 procurement card transactions. The Department’s procurement card guidelines require three separate reviews and reconciliations of monthly cardholder Statements of Account and supporting documentation. These reviews and reconciliations are conducted by the cardholder, an approving official, and staff within the Department’s Accounting and Finance Section (AFS). Each of these reviewers must sign the Statement of Account to indicate completion of his or her review. Both the cardholder’s and the approving official’s reviews are to occur within 10 working days after the end of the monthly billing cycle. AFS staff are then required to reconcile the supporting documentation to the Statement of Account within 60 days of the end of the billing cycle. AFS staff explained that they initial and date the Statement of Account to document their review.

What problem did the audit work identify?

Cardholders and approving officials did not consistently follow the Department's Procurement Card Guidelines regarding signing the monthly summary Statement of Account to document their review and reconciliation of the Statement of Account and supporting documentation. Also, AFS staff did not consistently document the performance of a timely review.

Six monthly summary statements were not signed by the cardholder, and six other monthly summary statements were not signed by either the cardholder or the approving official. AFS staff indicated that signatures were included on the individual invoices, indicating that a review had been done on the individual transaction.

Four statements were not signed by the approving official within 10 working days of the end of the billing cycle, and four other statements were not signed by either the cardholder or approving official within 10 working days.

Six statements were not initialed by AFS staff within 60 days after the end of the billing cycle.

Why did the problem occur?

Department staff are not consistently following the Department's existing guidelines. In addition, the Department's existing guidelines do not specifically require AFS staff to ensure as part of their review that the cardholder and the approving official have signed the statements.

Why does this problem matter?

Reviews and reconciliations of cardholder Statements of Account are important, because procurement cards are vulnerable to a high risk of fraud and abuse. Without proper review and reconciliation, erroneous or fraudulent charges could go undetected and uncorrected. Timely reviews and reconciliations are also important to ensure that any identified erroneous charges can be disputed.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 40:

The Department of Revenue (Department) should ensure that Procurement Card Guidelines adequately address required reviews of signatures and that staff follow

all procurement card program guidelines. Specifically, the Department should ensure that the Statements of Account are reviewed, reconciled, and signed off on within the required timeframes by the cardholder, the approving official, and an Accounting and Finance Section staff member.

Department of Revenue Response:

Partially Agree. Implementation date: June 2011.

When looking at the complete process, we believe it provides greater internal control than required by the written Department guidelines. Therefore, we can only partially agree with the recommendation.

The central issue of this recommendation is that the Department's Procurement Card Guidelines did not agree with our functioning controls. The functioning controls are very strong and more than adequate to assure that Department assets are safeguarded and to prevent or detect misstatements on a timely basis. We also believe this audit has uncovered unrealistic expectations as far as the 10 days to review month end documentation and forward to AFS. We will update our guidelines to address timely reviews and to reflect the current controls and practices. We will ask that all impacted staff review and follow the updated guidelines.

Statement of Understanding

The Department processes data that are highly sensitive and confidential. For example, Department employees process data related to tax returns, motor vehicle registrations, and driver's license applications. The Department has a policy in place to address employees' independence and potential conflicts of interest that could compromise public confidence. This policy specifically requires employees to "display the highest ideals of honor and integrity in all public and personal relationships in order to merit the respect and inspire the confidence of the State of Colorado and the public being served." To ensure compliance with this conflicts-of-interest policy and all other Department policies related to performance standards and conduct, the Department requires employees to sign a "Statement of Understanding" (Statement) when hired and annually thereafter. By signing the Statement, employees acknowledge that they have an understanding of Department policies regarding performance and conduct. As of June 30, 2010, the Department had 1,134 full-time employees. The Department also hired 44 temporary employees during Fiscal Year 2010.

What was the purpose of the audit work?

The purpose of the audit work was to ensure that the Department is monitoring employee compliance with the conflicts-of-interest policy.

What audit work was performed and how were the results measured?

The audit work included testing the Department's Office of Human Resources' (OHR) procedures for tracking receipt of signed Statements. To test completeness of OHR's spreadsheet for tracking signed Statements, we obtained monthly and biweekly Department payroll reports and compared employees listed on the payroll reports to those listed on the tracking spreadsheet. The Department's conflicts-of-interest policy defines employees as including "permanent, temporary, full-time, and seasonal employees."

Department procedures require that staff within each division collect signed Statements and forward copies of the Statements to the OHR no later than June 15 of each year. OHR staff are required to update the tracking spreadsheet with the signed Statements they receive and follow up on any missing Statements.

What problem did the audit work identify?

We reviewed OHR spreadsheets as of June 20, 2010, and related payroll reports and identified 44 temporary employees who had not signed the Statement. We also identified three permanent employees who were not included on the OHR's tracking spreadsheet. Based on subsequent discussions with the Department, we determined that the Department is not requiring its temporary employees to sign the Statement and that the OHR's tracking spreadsheet is not complete.

Why did the problem occur?

Department staff indicated that they do not include the Statement in the documents that temporary employees are required to sign because the Department does not consider temporary employees to have the same status as full-time permanent employees. However, this differentiation is not consistent with the Statement policy that defines employees as including both seasonal and temporary employees.

Additionally, the incomplete tracking spreadsheet indicates that the Department's procedures for preparing the spreadsheet are not adequate.

Why does this problem matter?

By not requiring temporary employees to sign the Statement and by not ensuring that all permanent employees are included on the tracking spreadsheet, the Department is failing to enforce the standards of conduct expected of all Department employees, and there is risk that employees may not submit a signed Statement in accordance with the Department's policies. Further, because the Department's temporary employees have access to sensitive data, this enforcement failure results in an increased risk that employees will not adhere to the Department's standard for protecting sensitive data and avoiding potential conflicts of interest.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 41:

The Department of Revenue (Department) should require all employees regardless of status to acknowledge that they have an understanding of Department policies regarding performance and conduct by signing Statements of Understanding. The Department should also improve the procedures over the preparation of the tracking spreadsheet to ensure that all employees are included on the tracking spreadsheet.

Department of Revenue Response:

Agree. Implementation date: February 1, 2011.

The Department will add the Statement of Understanding to the state temporary employee hiring packet and state temporary employees will be required to sign the document. A separate tracking spreadsheet will be created for State temporary employees to ensure the form is completed and submitted to the Office of Human Resources. Senior Executive Service (SES) employees will be manually added to the spreadsheet when SES contracts are renewed each year as this information does not pull from the payroll (CPPS) database. Although the three employees were not included on the spreadsheet, the Statements were timely submitted.

Travel Expense Reimbursement

The Department reimburses its employees for expenses associated with business travel that is for the benefit of the State. For example, Department employees

may travel to audit companies that pay taxes to the State and for Internal Revenue Service tax training. In Fiscal Year 2010 the Department spent approximately \$890,000 on reimbursement of travel expenses.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's processing of travel reimbursement forms for reasonableness, accuracy, and completeness.

What audit work was performed and how were results measured?

The audit work included reviewing a sample of 40 travel transactions for in-state and out-of-state travel that occurred during Fiscal Year 2010. The audit work included testing travel transactions and related reimbursements to ensure that the Department adhered to the policies and procedures outlined in the State Fiscal Rules. In addition, the travel reimbursements were recalculated to ensure that the reimbursements were correct, accurate, and complete.

According to State Fiscal Rules, a traveler may be reimbursed for travel expenses if the traveler is on state business and the travel is for the benefit of the State. Travel expenses that are reimbursable include lodging, meals, transportation—including rental vehicles and mileage reimbursement for use of personal vehicles—airfare and related fees, and incidental expenses. State Fiscal Rules allow employees to receive a per-day travel per diem amount based upon the location to which the employee traveled and the departure and arrival times. State Fiscal Rules also require that all business travel be completed using the most economical means available. Additionally, the expenses being claimed for reimbursement must be reasonable, and the traveler must submit adequate documentation for the travel expenses.

Furthermore, State Fiscal Rules provide guidelines that employees should use when completing travel reimbursement forms and agencies should follow when processing related expense reimbursement transactions. Specifically, employees must sign the travel reimbursement form and request reimbursement within 60 days of returning from travel.

What problem did the audit work identify?

The Department did not consistently adhere to State Fiscal Rules related to travel expense reimbursements during Fiscal Year 2010. We noted problems with seven of 40 (18 percent) travel reimbursement transactions we tested. For example, we noted the following:

- **Overpayment of Reimbursement Amounts**
 - **Mileage Reimbursement.** The Department reimbursed mileage at the incorrect rate for one travel reimbursement, which caused the Department to overpay mileage by \$11.
 - **Per Diem.** The Department processed reimbursement for a meal totaling \$16 that was consumed before the travel began. In addition, the Department processed another reimbursement for a meal using the per diem rate for the incorrect location. As a result, the Department overpaid the employee by \$4.
- **Incomplete Documentation**
 - In one instance, the Department employee did not sign the travel expense reimbursement form.
- **Late Processing**
 - The Department processed two travel reimbursements that were submitted past the 60-day deadline. One travel expense reimbursement form contained multiple trips, the earliest of which occurred 215 days before the form was submitted. The second travel expense reimbursement form also contained multiple trips, the earliest of which occurred 71 days before the form was submitted.

Why did the problem occur?

The problems identified occurred for two reasons. First, the Department did not provide adequate training to staff and supervisors on State Fiscal Rules and policies related to travel. Second, Department staff did not consistently review travel expenses, including per diem rates, to verify that the expenses were accurate and allowable, or consistently review travel expense reimbursement forms for completeness.

Why does this problem matter?

By not consistently adhering to the State Fiscal Rules, the Department increases the risk that incorrect travel expense amounts could be reimbursed, which hinders the goal of ensuring state expenditures are reasonable and appropriate.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 42:

The Department of Revenue should strengthen controls over travel expenditures by:

- a. Providing training to staff and supervisors on State Fiscal Rules and policies related to travel.
- b. Ensuring that travel expense reimbursement forms are appropriately reviewed for accuracy and completeness, including ensuring the per diem rates are correct, prior to approval.

Department of Revenue Response:

Agree. Implementation date: June 2011.

- a. The Department agrees that training is an important component of the overall travel reimbursement process. We already conduct training for the accounts payable staff preparing and approving payment vouchers. We have historically provided training for staff and supervisors that travel frequently. We believe it is impractical to conduct training for staff and supervisors that travel infrequently. We will use the findings noted here to reinforce these areas in the ongoing training provided to the accounts payable staff and frequent travelers.
 - b. The Department agrees that review of travel reimbursements for accuracy and completeness in all respects is an important control. We do a 100 percent review of all travel reimbursements and the accounts payable staff are dedicated and committed to accuracy prior to approval. Unfortunately, with the complexity of the travel rules, changing rates, and limitations of time, 100 percent accuracy may be unattainable. We are committed to using these findings as a learning opportunity for improving the effectiveness of our reviews.
-

Department of Revenue**Prior Recommendations
Significant Deficiency
Not Remediated by the Department
As of June 30, 2010**

The following recommendations relating to deficiencies in internal control classified as significant deficiencies were communicated to the Department in previous years and have not yet been remediated as of June 30, 2010, because the implementation date was in a subsequent fiscal year. These recommendations can be found in the original report and Section IV. Prior Recommendations of this Report.

Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2010 Single Audit Rec. No. 43	2007 Single Audit Rec. No. 30 2009 Single Audit Rec. No. 44	Transfers of Interest and Collection Costs <i>Significant Deficiency</i>	November 2010

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Department of State

Introduction

The Secretary of State is the chief executive of the Department of State (Department) and is an elected official who serves a four-year term. The Department's primary responsibilities include supervision and administration of the following:

- **Colorado's Business and Commercial Statutes.** Businesses are required to file documents with the Department relating to various business organizations and business names.
- **The Colorado Election Code.** The Department oversees voter registration and administers campaign finance laws. The Department is also responsible for administering the federal Help America Vote Act, and lobbyists must register with the Department.
- **The Uniform Commercial Code.** Businesses file financing statements with the Department to provide evidence of security interests for use in determining the rights of the various parties in commercial transactions.
- **Bingo and Raffle Games.** The Department regulates organizations that operate games of chance, which are required to file various reports with the Department.
- **Notaries Public.** The Department oversees the commissioning of notaries public in the state.

The Department also oversees various other laws, including the Colorado Charitable Solicitations Act.

The duties of the Department are divided primarily among the following three divisions: Business, Elections, and Licensing. The Department also has an Information Technology Division responsible for providing technical services and support to the Department, including the electronic filing and online services that are offered by the Business Division. In Fiscal Year 2010 the Department was appropriated approximately \$21 million in cash funds and 134 full-time-equivalent staff, or FTE.

Controls Over Payroll

During Fiscal Year 2010 the Department spent approximately \$8.6 million on salaries and wages for approximately 134 FTE. These employees are paid on either a monthly or biweekly basis through the Colorado Personnel Payroll System (CPPS), and payroll amounts are reflected on the State's accounting system, COFRS. Payroll staff prepare routine payroll reconciliations of expected to actual payroll to ensure that all necessary adjustments are accurately reflected on COFRS and that employees' pay is appropriate. Reconciliations compare the current regular payroll and any adjustments needed to reflect reductions or increases in employees' pay.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's controls over payroll processing, specifically manual payroll adjustments, to ensure that payroll information is properly documented, reconciled, and reviewed.

What audit work was performed and how were results measured?

We performed testwork on a sample of 31 payroll adjustments identified on four months' payroll reconciliations during Fiscal Year 2010. Department policy requires that each month, after payroll has been processed, Department accounting staff prepare the payroll reconciliation to ensure that all manual payroll adjustments, including deductions or increases in an employee's salary, were accurately entered and are correctly reflected on COFRS. The Department also has a supervisory review process over payroll to ensure that the payroll adjustments are appropriate.

What problem did the audit work identify?

During the audit, we noted that the Department's reconciliation process is not properly documented, and the support for payroll adjustments contains errors or is incomplete. Based on the testwork performed, we noted one or more problems related to five of the 31 adjustments we tested. The issues we identified specifically included the following:

- In two instances, the leave request forms were not properly completed, as the approved amount of leave did not agree with the actual amount of leave taken by the employee.
- In two instances, wages were incorrectly calculated. In one of the two instances the Department did not correctly calculate the deduction of holiday pay based on leave without pay that was taken during the period.

In the second instance, the employee's hourly rate was calculated at three dollars less than it should have been. Although the Department did identify and correct this error, the employee was underpaid for approximately six months.

- In two instances, documentation of proper approvals was missing. Specifically, we noted missing approvals for a reclassification of an employee's position and an increase in employee wages.

Why did the problem occur?

The Department's existing supervisory review process does not ensure that monthly reconciliations are adequately reviewed to identify all payroll adjustments, miscalculations, and missing supporting documentation.

Why does this problem matter?

Accurate and complete reconciliations over monthly payroll are important because payroll is an inherently high-risk area. Without proper review and reconciliation processes, the errors in payroll could go undetected and uncorrected, resulting in under- or overpayments to employees and increasing the risk of fraud or theft.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 44:

The Department of State should ensure that monthly payroll reconciliations are accurate and complete by:

- a. Ensuring that payroll adjustments have adequate supporting documentation and are mathematically accurate.
- b. Strengthening its existing supervisory review process to ensure that calculation errors and instances in which supporting documentation is lacking are identified and corrected prior to payment.

Department of State Response:

Agree. Implementation date: January 1, 2011.

- a. The Department agrees that there were some mistakes in processing payroll; however, we note that those mistakes were identified and corrected prior to the audit.
- b. The Department agrees that the supervisory review process needed strengthening. The supervisor that performed the payroll review is no longer with the Department and the chief financial officer currently provides oversight and review of all payroll processing.

Travel Expenditures

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department processed travel reimbursements in accordance with Department policy and properly reported reimbursement on COFRS during Fiscal Year 2010.

What audit work was performed and how were results measured?

The audit work included reviewing travel reimbursements for compliance with the Department's documented policy and proper coding on COFRS. The Department's written policy requires pre-approval for overnight travel and approval from an appointing authority on the reimbursement request form. Department accounting staff are required to review each travel expense before approving it for reimbursement and entering it on COFRS.

What problem did the audit work identify?

As part of the Fiscal Year 2010 audit, we reviewed a sample of 25 travel expenditures. We noted problems with 12 of the 25 (48 percent). Specifically, we found the following:

- Nine travel reimbursements totaling \$2,273 did not include a pre-approval for overnight travel, as required by Department policy.
- Three travel reimbursement forms totaling \$622 were coded incorrectly on COFRS. Specifically, the types of reimbursements noted were required to

be coded as official functions and rental vehicles by the Office of the State Controller's Fiscal Procedures Manual rather than travel.

Why did the problem occur?

Although Department policies require review and approval and supporting documentation for travel expenditures, our review indicates that employees and supervisors are not consistently adhering to these requirements.

Why does this problem matter?

Although the incorrect payments identified in our sample are small, travel is an inherently high-risk area. Errors could occur and not be detected in a timely manner, which could result in more significant problems, such as continued or compounded under- or overpayments, fraud, or theft.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 45:

The Department of State should strengthen its controls over travel expenditures by:

- a. Ensuring that supervisors thoroughly review travel expenditure requests and resolve any problems, including coding errors, prior to approval.
- b. Ensuring that pre-approval is obtained and documented for overnight travel requests.

Department of State Response:

Agree. Implementation date: April 1, 2011.

The Department will update its written travel policies by April 1, 2011, to reflect current policies regarding controls over travel expenditures. However, the Department disagrees with findings that some travel reimbursements should have been coded as "official functions." Where two or more employees in travel status dined together, and one employee paid for everyone's meal rather than each employee paying separately, we believe that the expenditures were properly coded to "travel – meals," rather than "official functions." These meals were not a meeting or other official activity hosted by the Department that would continue constitute as "official function," as defined in the Fiscal Rule 2-7.

Auditor Addendum:

As discussed in the narrative, Department staff did not code three travel reimbursements on COFRS in accordance with the Office of the State Controller's Fiscal Procedures Manual. It is important for Department staff to adequately review travel reimbursements for proper coding prior to approval.

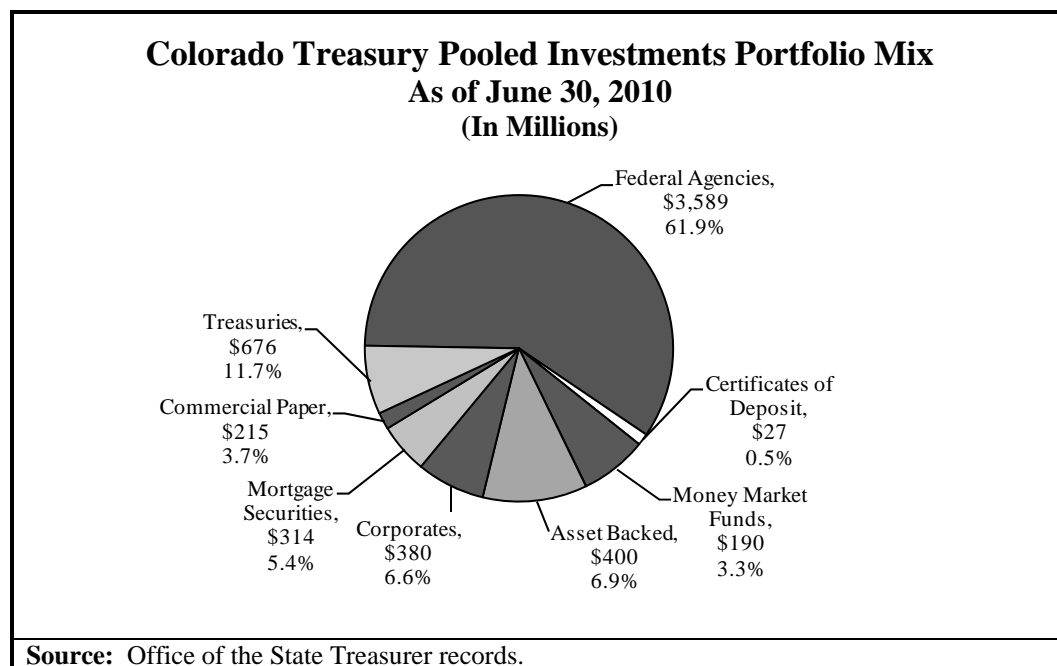
Office of the State Treasurer

Introduction

The Office of the State Treasurer (Treasury) is established by the State Constitution. The Treasurer is an elected official who serves a four-year term. The Treasury's primary function is to manage the State's pooled investments and implement and monitor the State's cash management procedures. Other duties and responsibilities of the Treasury include:

- Receiving, managing, and disbursing the State's cash.
- Safekeeping the State's securities and certificates of deposit.
- Managing the State's Unclaimed Property Program, the School District Loan Program, and the Elderly Property-Tax Deferral Program.

The State's pooled investments are made up of a variety of securities as shown in the following chart:



In Fiscal Year 2010 the Treasury was appropriated approximately \$296 million and 31.5 full-time-equivalent staff. The majority of the Treasury's funding (99 percent) was for special purpose programs, and the remaining 1 percent was

for Treasury operations. The Treasury received approximately 0.6 percent of its funding from general funds and 99.4 percent from cash funds.

Investments–Quality Ratings

Treasury is the constitutional custodian of the public funds held by the State. The Treasury’s duty is to manage and account for the citizens’ tax dollars from the time they are received until the time they are disbursed. The State Treasurer and staff serve the citizens of Colorado by providing banking, investment, and accounting services for all funds and assets deposited in the Treasury.

What was the purpose of the audit work?

The purpose of the audit work was to review the Treasury’s internal controls over investments to ensure compliance with Treasury policy.

What audit work was performed and how were results measured?

The audit work included reviewing Treasury’s investments for compliance with Treasury’s policy. Treasury’s policy requires investments to have debt ratings within a set range at the time of purchase. Specifically, “Eligible securities must have two minimum acceptable debt ratings. One primary rating must be from Moody’s or Standards and Poor’s; a secondary rating may be from Fitch or another nationally recognized rating agency. Minimum acceptable ratings vary by individual portfolio.”

What problem did the audit work identify?

We tested a sample of investments that included all investments that were part of the Treasury’s investment portfolio from July 1, 2009, through February 22, 2010. We identified five instances in which the investments’ debt ratings were not adequately documented at the time of purchase. Therefore, we were not able to determine whether the five investments purchased had appropriate debt ratings at the time of purchase.

Why did the problem occur?

While the Treasury currently requires a review of investment transactions, including ensuring that current debt ratings are adequately documented, that review process was not effective in identifying the lack of the documented debt ratings.

Why does this problem matter?

The Treasury should ensure that it is in compliance with the documented investment policy, which is intended to “prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees and officers of the Treasury.”

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 46:

The Office of the State Treasurer should improve controls over its investment transactions by:

- a. Maintaining debt rating supporting documentation for all purchased investments.
- b. Ensuring that reviewers adhere to review procedures related to documented debt ratings.

Office of the State Treasurer Response:

Agree. Implementation date: December 2010.

- a. The Office of the State Treasurer plans to continue to maintain debt rating supporting documentation for all purchased investments.
 - b. The Office of the State Treasurer plans to continue to ensure that reviewers adhere to review procedures related to documented debt ratings.
-

Compliance with Colorado Funds Management Act and the Tax Anticipation Note Act

The Colorado Funds Management Act (Funds Management Act) under Section 24-75-902, C.R.S., allows the State to finance temporary cash flow deficits caused by fluctuations in revenue and expenditures. Under the Funds Management Act, the State Treasurer is authorized to sell Tax and Revenue Anticipation Notes (TRANS) to meet these shortfalls. The Tax Anticipation Note Act under Section 29-15-112, C.R.S., authorizes the State Treasurer to issue TRANS for school

districts for the purpose of alleviating temporary cash flow deficits of such districts by making interest-free loans to the districts. TRANS are short-term notes payable from anticipated pledged revenue.

Section 24-75-914, C.R.S., requires the Office of the State Auditor to review information relating to TRANS and report this information to the General Assembly. The following table and discussion provide information about the Treasurer's July 20, 2009, issuance of \$650 million in General Fund Tax and Revenue Anticipation Notes (General Fund Notes) and the July 22, 2009, issuance of \$255 million (2009A) and January 14, 2010, issuance of \$260 million (2010A) in Education Loan Program (ELP) Tax and Revenue Anticipation Notes (ELP Notes).

State of Colorado Details of General Fund and Education Loan Program Note Issuances for the Fiscal Year Ended June 30, 2010			
	General Fund Notes	Education Loan Program Notes Series 2009A	Education Loan Program Notes Series 2010A
Date of Issuance	July 20, 2009	July 22, 2009	January 14, 2010
Issue Amount	\$650,000,000	\$255,000,000	\$260,000,000
Denominations	\$5,000	\$5,000	\$5,000
Face Interest Rate	2%	1.84%	1.5%
Premium on Sale	\$9,390,700	\$3,468,150	\$1,874,600
Net Interest Cost to the State	0.45%	0.58%	0.28%
Source: Office of the State Treasurer records.			

Terms and Price

The maturity dates of the General Fund Notes and the ELP Notes comply with statutory requirements. Specifically, the General Fund Notes had a maturity date of June 25, 2010, and the ELP Notes had a maturity date of August 12, 2010. Neither is subject to redemption prior to maturity. The General Fund Notes are required to mature at least three days prior to the end of the fiscal year. The ELP Notes are required to mature on or before August 31 of the fiscal year immediately following the fiscal year in which the notes were issued. In addition, on or before the final day of the fiscal year in which the ELP Notes are issued, there shall be deposited, in one or more special segregated and restricted accounts

and pledged irrevocably to the payment of the ELP Notes, an amount sufficient to pay the principal and interest related to the ELP Notes on their stated maturity date.

Notes in each series are issued at different face interest rates. These are the rates at which interest will be paid on the notes. The average net interest cost to the State differs from the face interest rates because the notes are sold at a premium, which reduces the net interest cost incurred.

Security and Source of Payment

In accordance with the Funds Management Act, principal and interest on the General Fund Notes are payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2010. General Fund cash receipts include those that are subject to appropriation in Fiscal Year 2010 and any pledged revenue, including the following:

- Revenue not yet recorded in the General Fund at the date the notes were issued.
- Any unexpended note proceeds.
- Proceeds of internal borrowing from other state funds recorded in the General Fund.

The State Treasurer records moneys reserved to pay the principal and interest of the notes in the 2009 Note Payment Account on the State's accounting system, COFRS. The notes were secured by an exclusive first lien on assets in the account. The State Treasurer held in custody the assets in the 2009 Note Payment Account.

On June 15, 2010, and at maturity on June 25, 2010, the account balance was sufficient to pay the principal and interest without borrowing from other state funds. If the balance in the account on June 15, 2010, had been less than the principal and interest of the General Fund Notes due at maturity, the State Treasurer would have been required to deposit into the account all General Fund revenue available at that time and borrow from other state funds until the balance met the required level.

According to Section 29-15-112, C.R.S., interest on the ELP Notes is payable from the General Fund. Principal on the ELP Notes is payable solely from the receipt of property taxes received by the participating school districts on and after March 1, 2010, which are required to be deposited to the general fund of each school district. Statutes require the school districts to transfer funds for the entire

principal on the ELP Notes into the State Treasury by June 25, 2010. The State Treasurer used these funds to repay the principal on the ELP Notes. The school districts completed these transfers by June 25, 2010, and the State Treasurer used these funds to repay the principal on the ELP Notes.

If, on June 25, 2010, the balance in the Education Loan Program Notes Repayment Account is less than the principal of the ELP Notes at maturity, the State Treasurer must deposit from any funds on hand that are eligible for investment an amount sufficient to fully fund the ELP account. On June 28, 2010, the balance in the Education Loan Program Notes Repayment Account was sufficient to fund both the Series A and Series B ELP Notes at maturity, and no additional deposits from other funds were necessary.

The amount due at maturity for the General Fund Notes is \$662,097,222, consisting of principal of \$650,000,000 and interest of \$12,097,222. The amount due at maturity for the 2009A ELP Notes is \$259,660,833, consisting of principal of \$255,000,000 and interest of \$4,660,833. The amount due at maturity for the 2010A ELP Notes is \$262,253,333, consisting of principal of \$260,000,000 and interest of \$2,253,333. To ensure the payment of the General Fund and ELP Notes, the State Treasurer agreed to deposit pledged revenue into the repayment accounts for both the General Fund Notes and ELP Notes so that their balances on June 15, 2010, and June 25, 2010, respectively, would be no less than the amounts to be repaid. The note agreements also provide remedies for holders of the notes in the event of default.

Legal Opinion

Sherman & Howard LLC and Kutak Rock LLP, bond counsels, have stated that, in their opinion:

- The State has the power to issue the notes and carry out the provisions of the note agreements.
- The General Fund and ELP Notes are legal, binding, secured obligations of the State.
- Interest on the notes is exempt from taxation by the United States government and by the State of Colorado.

Investments

The Colorado Funds Management Act, the Tax Anticipation Note Act, and the General Fund and ELP Note agreements allow the State Treasurer to invest the funds in the General Fund and ELP Notes repayment accounts in eligible

investments until they are needed for note repayment. Interest amounts earned on the investments are credited back to the General Fund, since the General Fund pays interest at closing. The State Treasurer is authorized to invest the funds in a variety of long-term and short-term securities according to Article 36 of Title 24, C.R.S. Further, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112(4)(b), C.R.S., of the Tax Anticipation Note Act state that the State Treasurer may:

- Invest the proceeds of the notes in any securities that are legal investments for the fund from which the notes are payable.
- Deposit the proceeds in any eligible public depository.

Purpose of the Issue and Use of Proceeds

The General Fund Notes were issued to fund the State's anticipated General Fund cash flow shortfalls during Fiscal Year 2010. The State Treasurer deposited the proceeds of the sale of the General Fund Notes in the State's General Fund. Note proceeds were used to alleviate temporary cash flow shortfalls and to finance the State's daily operations in anticipation of taxes and other revenue to be received later in Fiscal Year 2010.

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2010. The net proceeds of the sale of the notes were used to make interest-free loans to the school districts in anticipation of the receipt of property tax revenue by the individual districts on and after March 1, 2010, to and including June 25, 2010.

Additional Information

The General Fund Notes and the ELP Notes were issued through competitive sales. A competitive sale involves a bid process in which notes are sold to bidders offering the lowest interest rate.

The issuance of both types of notes is subject to the Internal Revenue Service's (IRS) arbitrage requirements. In general, arbitrage is defined as the difference between the interest earned by investing the note proceeds and the interest paid on the borrowing. In addition, if the State meets the IRS safe harbor rules, the State is allowed to earn and keep this arbitrage amount. Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure the State will not be liable for an arbitrage rebate.

State Expenses

The State incurred expenses as a result of the issuance and redemption of the General Fund and ELP Notes. These expenses totaled approximately \$488,848. The expenses include:

- Bond legal counsel fees and reimbursement of related expenses incurred by the bond counsel.
- Disclosure counsel fees and expenses.
- Fees paid to rating agencies for services.
- Costs of printing and distributing preliminary and final offering statements and the actual notes.
- Travel costs of state employees associated with note issuance and selection of a financial advisor.
- Redemption costs, consisting of fees and costs paid to agents to destroy the redeemed securities.

Subsequent Events

On August 12, 2010, the Department repaid the Series 2010A Education Loan Notes in full.

On December 9, 2010, the State issued \$500 million in General Fund Notes with a maturity date of June 27, 2011. The notes carry a coupon rate of 2.0 percent and were issued with a premium of \$4.6 million. The total due at maturity includes \$500 million in principal and \$5.4 million in interest.

On December 7, 2010, the State issued \$325 million in ELP Notes with a maturity date of June 30, 2011. The notes carry a coupon rate of 2.0 percent and were issued with a premium of \$3.0 million. The total due at maturity includes \$325 million in principal and \$3.6 million in interest.

No recommendation is made in this area.

Public School Fund

The Public School Fund (Fund), created under Section 22-41,101, C.R.S., is used for the deposit and investment of proceeds from the sale of land granted to the State by the federal government for educational purposes, as well as for other moneys as provided by law. Interest and income earned on the Fund are to be distributed to and expended by the State's school districts for the maintenance of the state's schools. In accordance with state statutes, the State Treasurer has the authority to "effect exchanges or sales of investments in the Public School Fund, whenever the exchanges or sales will not result in the loss of the Fund's principal."

Section 2-3-103, C.R.S, requires the Office of the State Auditor to annually evaluate the Fund's investments and to report any loss of the Fund's principal to the Legislative Audit Committee. During our Fiscal Year 2010 audit, we obtained confirmations from JP Morgan Chase Bank on the fair value of all investments held in the Fund. We compared the total fair value of the Fund's investments to the cost of the investments as recorded on COFRS and noted that the fair value of the investments exceeds the cost by approximately \$37.9 million. We did not identify any loss of principal to the Fund during Fiscal Year 2010. We also tested a sample of transactions recorded to the Fund during the fiscal year. We compared the transactions to third-party source documentation and determined that the balance of the investments in COFRS was accurate at fiscal year-end. We noted no exceptions through our testwork.

No recommendation is made in this area.

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Office of the Governor

Introduction

The Office of the Governor (Office) through its various offices is responsible for managing and overseeing two federal grants that received Recovery Act funds to help support vital state services in the face of decreasing revenue during the recession and give Colorado's low-income residents greater opportunity to access cost-effective energy efficiency services through the Weatherization Assistance Program (Weatherization Program). The Weatherization Program also received non-Recovery Act funds.

As part of our Fiscal Year 2010 audit, we tested the Office's compliance with federal grant requirements for the following programs:

- State Fiscal Stabilization Fund
- Weatherization Assistance Program

The Fiscal Year 2010 audit did not identify errors resulting in recommendations for the State Fiscal Stabilization Fund. We identified a total of eight deficiencies in internal controls for the Weatherization Program. The errors identified and recommendations for these programs are described in the following section.

During Fiscal Year 2010 the Office of the State Auditor conducted the *Weatherization Assistance Program Performance Audit*, Report No. 2070, dated November 2010. The information and comments below were contained in that report.

Weatherization Assistance Program

The Weatherization Program is intended to help revitalize communities by spurring economic growth and reducing environmental impacts. A March 2010 study conducted for the U.S. Department of Energy estimates that the Weatherization Program results in an average annual savings in heating and cooling bills of about \$440 per household and that each weatherized home reduces annual carbon dioxide emissions by an average of 2.65 metric tons, or about 50 percent of the average annual carbon dioxide emissions of a medium sized vehicle.

The Weatherization Program's goal is to improve the energy efficiency of dwellings occupied by people who meet certain income guidelines, thereby decreasing energy costs for low-income households. For the Fiscal Year 2010 grant awards, a dwelling is eligible for services if the people living there meet one of three criteria: (1) the total household income is at or below 200 percent of the federal poverty level (as of April 2010, 200 percent of the federal poverty level for a family of four is \$44,100); (2) one household member is eligible for or has received Temporary Aid to Needy Families (TANF), Social Security Income, Medicaid, or Aid to the Needy Disabled within the past 12 months; or (3) the household is eligible for the Low-Income Energy Assistance Program (LEAP).

In Colorado, the Governor's Energy Office (Energy Office) administers the Weatherization Program. The Energy Office contracts with local agencies to implement weatherization activities in 10 regions across the state. These local agencies receive Weatherization Program funding to conduct weatherization work using either their own resources or by contracting with local contractors. While the local agencies are responsible for providing the weatherization services, under federal regulations the Energy Office is responsible for oversight of the local agencies and the program as a whole. In Fiscal Year 2010 Colorado awarded 11 contracts to local agencies to conduct weatherization activities throughout the state. Ten of these contracts are for local agencies to provide weatherization services in a specific region; the last contract is for one local agency to provide weatherization services statewide for multi-family dwellings only.

The Energy Office awards Weatherization Program grants to local agencies according to criteria set forth in federal regulations. These criteria include the local agency's (1) experience performing weatherization, (2) experience assisting low-income people, and (3) ability to conduct weatherization activities in a timely and effective manner. The local agencies are responsible for implementing a wide range of program activities, including:

- **Accepting applications and determining dwelling units' eligibility.** A dwelling unit includes single-family homes as well as single units within multi-family buildings. As noted previously, a dwelling unit is eligible if the family residing there earns 200 percent or less of the federal poverty level, or if a household member is eligible for or received Aid to the Needy Disabled, Medicaid, Social Security Income, or TANF in the last 12 months, or is eligible for LEAP. According to state regulation [9 C.C.R. 3.752.28], LEAP recipients must agree to receive weatherization services if they are contacted by a local agency. To help identify those eligible in the state, local agencies receive a list of LEAP clients from the Energy Office updated monthly that the local agencies are required to use to make eligibility determinations. The local agencies are responsible for notifying applicants regarding whether or not they are eligible for services under the Weatherization Program.

- **Organizing and prioritizing a waitlist.** The Energy Office requires all local agencies to maintain and manage a waitlist of eligible applicants. As of February 2010 eligible applicants waited an average of two and a half months between the date of their application and the date they received weatherization services.
- **Conducting energy audits of eligible homes.** After determining eligibility, the local agency conducts an energy audit on an eligible dwelling unit. This audit includes identifying air leakages, examining heating system operation, and identifying health and safety hazards in the home. Health and safety hazards can include a cracked heat exchanger in a furnace, lead paint, and existing mold and asbestos.
- **Providing weatherization services.** After the energy audit is completed, the local agency provides weatherization services. These services can include caulking, insulation, installation of compact florescent light bulbs, and replacement of the refrigerator or furnace. The total cost of the weatherization services cannot exceed a statewide average of \$6,500 per house effective March 2009; the Recovery Act increased this from the previous limit of an average of \$3,000 per house. This higher limit will remain in place after the Recovery Act moneys expire, unless the federal law governing the Weatherization Program is changed.
- **Inspecting the quality of the work.** Once the weatherization work is completed, the local agency sends an inspector to the home to review the quality of the work and identify any deficiencies.

According to U.S. Department of Energy program guidance issued in November 2007, the Energy Office must comprehensively monitor the performance of all local agencies. This monitoring includes conducting a physical inspection of at least 5 percent of all dwellings weatherized each year to ensure that the work complies with federal regulations.

Federal regulation [Section 10 CFR 440.21(d)] requires that weatherization materials installed be cost-effective. Cost-effectiveness means that the materials installed must result in energy cost savings that equal or exceed the cost of the materials, installation, and on-site supervisory personnel over the lifetime of the materials, discounted to present value. States have the option of requiring additional related costs to be included in the determination of cost-effectiveness. Cost-effectiveness is often reflected in a savings-to-investment ratio of at least 1:1, meaning that the resulting savings from the work should be at least equal to the amount spent on the work. The U.S. Department of Energy gives discretion to state weatherization programs for determining how they will ensure that they comply with this requirement. To assist with meeting this requirement, the U.S.

Department of Energy developed the National Energy Audit Tool (NEAT) to determine the types of weatherization measures that are cost-effective in single-family homes and small multi-family buildings with fewer than five units. The U.S. Department of Energy also developed the Manufactured Home Energy Audit (MHEA) tool to identify the types of weatherization measures that are cost-effective for mobile homes. In lieu of using the NEAT and MHEA tools, state weatherization programs may develop their own priority lists of weatherization measures that assess cost-effectiveness. These lists must be approved by the U.S. Department of Energy every five years. Prior to June 2010 the Colorado Weatherization Program used the U.S. Department of Energy-established tools and its own priority lists to evaluate cost-effectiveness. Beginning in June 2010 the Energy Office is using only the NEAT and MHEA tools.

Program Accountability

Every program that receives and utilizes public funds is accountable for developing a system of internal controls that provides reasonable assurance that the program achieves the objectives of (1) effective and efficient operations, (2) compliance with laws and regulations, (3) reliable financial reporting, and (4) reasonable and allowable expenditures. Federal laws and regulations that govern the use of public funds establish the requirement for internal control systems. Controls are dynamic and represent a series of ongoing actions and activities that occur throughout a program's operations and instill a culture of accountability. Further, control systems are crucial to accomplishing a key purpose of the Recovery Act, which is to ensure that taxpayer dollars are spent with transparency, accountability, prudence, and effectiveness.

According to federal law, the purpose of the Weatherization Program is to reduce the burden of energy prices for disadvantaged individuals and families. To that end, the program intends to provide weatherization services to the greatest number of eligible households within available resources. To accomplish these goals, the Energy Office is accountable for the Weatherization Program in two key ways: first, for ensuring program funds are used efficiently and in accordance with federal rules and regulations, and second, for ensuring the quality and safety of the services provided. To provide this accountability, the Energy Office must have adequate controls in place to oversee all aspects of the Weatherization Program, from selecting local agencies to evaluating local agency work.

As mentioned earlier, the Weatherization Program is administered by the State through the Energy Office and implemented locally. The process of delivering weatherization services includes:

- **Procurement.** The State is responsible for soliciting bids for and selecting local agencies to provide weatherization services. The

procurement process is important for ensuring that the most qualified bidder is selected.

- **Prioritization.** The State is responsible under federal regulations for having methods to prioritize weatherization services so that the neediest of clients are served with the limited resources available. Although the Energy Office has delegated this activity to the local agencies, under federal regulations the Energy Office is ultimately responsible for meeting this requirement.
- **Quality Assurance.** The State is responsible for monitoring the work of the local agencies. Federal guidance requires that the Energy Office review at least 5 percent of all the homes weatherized in the state annually to ensure that the services are provided according to standards. Additionally, the Energy Office is required to review local agency administration activities for compliance with federal and state rules. Finally, federal regulations require local agencies to inspect the weatherization work once it is completed.
- **Financial Administration.** The State is responsible for ensuring that the local agencies have adequate documentation of their expenditures, reimbursements to local agencies are accurate, adequate controls are in place to prevent misuse and misappropriation of grant funds, and reports submitted on the use of grant moneys to the U.S. Department of Energy are accurate.

We reviewed the Energy Office's administration of the Weatherization Program and identified concerns with the controls for ensuring accountability for both the programmatic and financial operations of this program. In this section, we discuss our issues with the programmatic aspects of the Weatherization Program, including the procurement, service prioritization, quality assurance processes, and program infrastructure.

We identified three areas where the Energy Office's practices for ensuring programmatic accountability could be strengthened. First, since the Energy Office has chosen to use a competitive procurement process, it should use a process that ensures that the most qualified bidders are selected to provide services. Second, the Energy Office should establish effective processes to ensure that eligible individuals most in need are prioritized for services. Third, the Energy Office should improve its monitoring of local agencies to ensure that the services provided are high quality. Finally, we found that the Energy Office will need to continue monitoring the rate of expenditure of Recovery Act moneys to ensure that those funds will be fully utilized prior to their expiration.

Procurement

Given that the Energy Office has delegated to local agencies comprehensive responsibilities related to implementing the Weatherization Program, the State's duty to select high quality local weatherization providers is paramount to meeting program goals. Federal regulations [Section 10 CFR 440.15] specify that a qualified local weatherization agency must be a Community Action Agency or other public or nonprofit entity. Community Action Agencies include nonprofit private or public organizations established under the Economic Opportunity Act of 1964 to help people achieve self-sufficiency. Federal regulations also outline the basic requirements for selecting a qualified local agency. Regulations require that these local agencies must be selected on the basis of:

- a process that provides for public comment,
- experience and performance in weatherization or housing renovation activities,
- experience in assisting low-income persons in the area to be served, and
- capacity to undertake a timely and effective weatherization program.

Federal regulations do not require states to select qualified local agencies through a competitive procurement process. According to the Energy Office, the State has historically made local agency selections using a noncompetitive procurement process due to the lack of weatherization service providers in Colorado. Under a noncompetitive procurement, the Energy Office does not open up the process to outside vendors; instead, the Energy Office negotiates the terms of the contract with the existing local agency. The contract is renewed if the Energy Office and the local agency come to agreement on the contract terms and if the local agency is in good standing. Prior to Fiscal Year 2010 the noncompetitive procurement process was conducted annually with each local agency and the contract term was one-year.

Beginning in Fiscal Year 2010 the Energy Office initiated a new policy requiring formal procurement and contract renewal annually for the contractors providing services in the 10 geographic regions and for a provider of multi-family services. Under the new procurement process, the Energy Office competitively bids every service area once every four years and executes a one-year contract with the selected local agency. Additionally, the Energy Office competitively bids services for any region in which the local agency currently under contract has been placed on a special conditions plan due to poor performance within the 12 preceding months of the request for applications release date. The special conditions plan outlines the steps the local agency must take in order to improve its performance and be considered for an award during the competitive bid process.

Annually, during the intervening years, the Energy Office uses the noncompetitive, negotiated procurement process described above to renew the contract with the existing local agency, as long as the local agency has not been placed on a special conditions plan due to poor performance. The noncompetitive, negotiated procurement process allows the Energy Office to retain a qualified local agency that the Energy Office has determined, through its monitoring visits, is operating an effective weatherization program. By retaining existing, qualified local agencies in intervening years, the Energy Office does not have to devote resources to identifying and training new weatherization service providers. In Fiscal Year 2010 the Energy Office selected five of its local agencies through a competitive bidding process and renewed its contracts with the remaining six local agencies through a noncompetitive, negotiated procurement process. By Fiscal Year 2014 the Energy Office expects that all 11 local agencies will have been selected at least once through a competitive bidding process and the four-year procurement cycle will begin again.

The Energy Office initiates the competitive procurement process by making a public request for applications on its website and in the local media in a designated weatherization region. At the end of the application period, the Energy Office review committee reviews, scores, and ranks the applications. The U.S. Department of Energy requires that the Energy Office give the local agency additional points during the competitive bid scoring process if the local agency that currently administers the weatherization program applies, and the Energy Office has determined through its monitoring and oversight activities that the local agency is running an effective weatherization program. Therefore, a local agency that is performing well could have an advantage over other, inexperienced bidders. According to the Energy Office, the review committee then ranks the bidders, holds a public hearing, and makes a selection.

We reviewed the Energy Office's negotiated and competitive procurement processes to determine whether the processes were in compliance with applicable rules and regulations and whether these processes ensured that the most qualified weatherization service providers are selected. Overall, we found that the Energy Office should improve its procurement process to ensure that the best weatherization service provider is selected and that the selection process is adequately documented. Specifically, we found that the Energy Office should strengthen its processes by: (1) obtaining public input for selecting bidders and using that input in its award decisions and (2) improving documentation of its bid evaluations and award process.

Public Hearing and Comment

Federal regulation [Section 10 C.F.R 440.15] requires that each state weatherization program select its local agencies on the basis of comments it

receives during a public hearing, along with other factors noted previously. The public hearing and comment period provides an opportunity for the public to review and discuss potential weatherization service providers and the provider's role in the community. Federal regulation further states that a public hearing and comment period should be conducted in accordance with the State Weatherization Plan. Each state must submit and receive approval for its State Plan from the U.S. Department of Energy before federal weatherization grants can be awarded.

We reviewed the procurement processes for two regions the Energy Office awarded through a competitive bid process in Fiscal Year 2010. We found that the Energy Office conducted formal evaluations, sent grant award letters to two bidders (one bidder in each of two regions), and sent rejection letters to the other bidders in both regions prior to the public hearing and comment period, which is not in compliance with federal requirements. In total, eight bidders were rejected prior to the public hearing. The two awards for which award letters were sent were valued at \$1.1 million and \$9 million, respectively. In the first region, the Energy Office issued a press release announcing the region's award winner 17 days prior to the public hearing, and it sent out award and rejection letters 21 days prior to the public hearing. In the second region, the Energy Office sent out award and rejection letters 44 days prior to the public hearing, but it did not issue a press release. The Energy Office's actions gave the appearance that a decision had been made prior to a public hearing being held. This compromised the purpose of the public hearing which is to ensure complete consideration of public input prior to award decisions being made. As a result of issuing award letters and a press release prior to the public hearing, the Energy Office may not have received full public input.

According to federal regulations, public comment is intended to ensure that the Energy Office receives additional information regarding the bidder's (1) experience providing weatherization services, (2) experience providing assistance to low-income people, and (3) capacity to undertake a timely and effective weatherization program. Complying with the public comment requirement reduces the risk that losing bidders may contest or litigate the award because they did not have opportunity to provide input at a public forum prior to the award decision. Furthermore, public comment provides the Energy Office with more complete information regarding the details of the bid and the views of stakeholders, which are important considerations when making award decisions. For example, the public hearing for one of the bids revealed an error in the budget of the winning bidder that understated the budget by about \$400,000, or 4 percent of the award's value of \$9 million. Following the public hearing, the Energy Office asked that the bidder rectify the error by correcting the budget; the Energy Office did not increase the contract amount to make up for the error.

To ensure a fair and equitable bidding process and compliance with federal regulations, the Energy Office should ensure that public hearings are held in the procurement process before award letters are sent and press releases are issued.

Award Documentation

Maintaining complete records of all aspects related to the procurement process is important for complying with federal regulations, facilitating post-review of the selection process, and defending against potential legal disputes. Federal regulations [10 CFR 600.144] require states to document the competitive and negotiated bid processes and specify that each grantee must make available for the U.S. Department of Energy pre-award review and procurement documents, such as requests for proposals or invitations for bids, when the procurement is to be awarded without competition. The State Archives Records Management Manual provides best practices for documenting the procurement process and states that agencies should keep all contract documentation, including proposals received and the evaluation process used for selecting contractors, for six years after the conclusion of the contract for successful bidders and for two years after the contract award date for unsuccessful bidders.

We reviewed the Energy Office's controls for the competitive and negotiated procurement processes that occurred in Fiscal Year 2010. Our review focused on the Energy Office's completion of bid processes for four regions: two competitive bid processes that resulted in the selection of new local agencies and two negotiated bid processes that resulted in new contracts with existing local agencies. We found three problems with the Energy Office's bid and award documentation in the regions we reviewed, which we outline in the bullets below.

- **Consistency of scoring documentation.** The Energy Office lacked consistent documentation to support the scores that were used as the basis for ranking and ultimately awarding competitive bids for six applicants in one region and five applicants in another region. Although the errors we identified did not ultimately affect the award outcomes, maintaining accurate records can help ensure that the review and evaluation process is equitable and enables the Energy Office to better defend against any legal disputes that may arise. As part of the competitive bid process, each evaluator was given a separate score sheet for each set of criteria. The Energy Office then compiled those individual scores into accumulated scores and ranked the bidders. We found that the accumulated scores used to determine the winning bidders did not correspond with underlying documentation associated with the individual evaluator score sheets. Out of a total of 747 scores, we found 28 discrepancies, or 3.7 percent. Seven out of the 11 bids (64 percent) we reviewed contained at least one error. The Energy Office reports that discrepancies in the evaluator bid score

sheets occurred because individual evaluators changed their scores before the scores were accumulated and did not make corrections on the corresponding criteria score sheets. The Energy Office did not review the criteria score sheets against the accumulated scores to ensure consistency prior to making the awards.

- **Lack of documentation.** We found that the Energy Office did not retain records to substantiate its award decisions for the two negotiated procurement processes we reviewed. In both regions we reviewed, the Energy Office only retained the initial application submitted and the final contract. Files for both negotiated procurement processes lacked documentation of correspondence, records of initial and subsequent negotiation discussions, and revisions to the initial application. The Energy Office reported that the documentation was missing because the electronic document retention system that it used to retain the documentation failed, and the information was lost. Although the Energy Office does not have a specific policy about retention of competitive or negotiated procurement documentation, it reports that, in practice, it maintains negotiated procurement documentation. Without this documentation the Energy Office is not in compliance with federal regulation.
- **Budget errors.** We reviewed the budget spreadsheets submitted by the winning bidders of competitive bidding processes in two regions. As noted earlier, for one of the bidding processes we found that the Energy Office did not identify errors in the budget spreadsheet submitted by one of the winning bidders. Instead, attendees at a public hearing to select the winning bidder for that region identified a \$400,000 error in the bidder's budget spreadsheet. The bidder changed the electronic budget spreadsheet provided by the Energy Office and, as a result, inadvertently changed the formulas so that the spreadsheet did not calculate the total cost of the bid correctly. As a result, the bidder's budget spreadsheet did not account for about \$400,000 in salaries. This error could have resulted in the Energy Office overpaying the local agency. The error occurred because the Energy Office did not properly secure the electronic spreadsheets to prevent bidders from changing the spreadsheets and causing calculation errors. Additionally, the Energy Office did not adequately review the budget spreadsheets for accuracy before finalizing its decision, which raises questions about the effectiveness and thoroughness of the Energy Office's bid evaluation process.

As noted previously, procedures for maintaining and reviewing procurement documentation are important for ensuring award decisions are based on accurate information, defending against any potential legal disputes, and complying with federal regulations. To improve the accuracy and retention of procurement

documentation, the Energy Office should develop and implement a policy that mandates a review for accuracy of any documentation used in award decisions. The policy should also address record retention of notes made during negotiations, revisions to applications, correspondence between parties, or any other documentation related to negotiated procurement to ensure that all procurement decisions are fully supported. In addition, the Energy Office should provide training to evaluators so that the review process is effective in identifying and correcting errors in applications.

(CFDA No. 81.042; Weatherization Assistance Program; Procurement, Suspension, and Debarment. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 47:

The Governor's Energy Office should ensure that its procurement process for competitive and negotiated bids complies with federal regulations by making award decisions with full information and keeping accurate documentation to support its award decisions. Specifically, the Governor's Energy Office should implement procedures to:

- a. Ensure all public hearings related to awards are held and public comment is considered prior to the issuance of letters or press releases announcing the winning bidders.
- b. Retain documentation of all discussions and meetings related to the negotiated bid process for at least six years after the award has been made.
- c. Ensure that all evaluations of bids are documented and that all supporting documentation, including scoring sheets, is accurate and consistent for decisionmaking purposes.
- d. Properly lock all spreadsheets used by bidders to prevent changes by bidders and enable accurate comparisons between the budgets of all bidders. Additionally, the Energy Office should train all evaluators on proper review practices to identify errors or omissions in applications.

Governor's Energy Office Response:

The Energy Office has consistently employed, and continues to employ, a procurement process that complies with federal regulation and that ensures that no contracts are executed with potential subgrantees prior to a public hearing and the completion of a public comment period. The U.S.

Department of Energy has directed the Energy Office to identify the leading bidder prior to the public hearing so that the public has the information necessary to focus its comments and provide meaningful feedback. The U.S. Department of Energy regulations are unclear with respect to the timing of award letters and notification to the media. Although the Energy Office issued award letters and media notification prior to the public hearing, no award is final until contract has been fully executed and signed by the Office of the State Controller.

a. Agree. Implementation date: Implemented.

As directed by federal regulation [Section 10 CFR 440.14] the Energy Office must identify a list of all proposed subgrantees not less than ten (10) days prior to the public hearing. The Energy Office has now clarified that the proposed subgrantee is referred to as a “leading bidder” and not a “winning bidder” consistent with these guidelines and the recommendation in 1(a). The Energy Office improved its “Request for Application” (RFA) process for all Weatherization Program RFA’s, beginning with the RFA’s held in March and April 2010. The process ensures that bidders participating in an RFA are notified by the Energy Office after the first proposal review by the Weatherization Program RFA Evaluation Committee whether or not they are a “leading bidder” prior to the public hearing notice being issued; after final consideration of public comments received at the public hearing, the Weatherization Program RFA Evaluation Committee then determines if the “leading bidder” is selected for the award and entered into the award contracting phase; no press release can be issued until after the public hearing has taken place and consideration of public comments are undertaken by the Weatherization Program RFA Evaluation Committee and a “leading bidder” is selected by the Weatherization Program RFA Evaluation Committee to enter into the award contracting phase of the RFA. It remains the policy of the Energy Office that no award is final until a contract is executed by the Office of the State Controller.

b. Agree. Implementation date: February 2011.

The Energy Office will retain “Request for Application” (RFA) documentation of all discussions and meetings held by the Weatherization Program RFA Evaluation Committee for a period of not less than six (6) years after an award.

- c. Agree. Implementation date: Implemented.

The Energy Office has and will continue to document the evaluation of all bids submitted in a “Request for Application” (RFA) process. The Energy Office has the scoring sheets from the members of the Weatherization Program RFA Evaluation Committee reviewed by an individual outside of the Weatherization Program RFA Evaluation Committee to ensure accuracy of the scoring process and summary.

- d. Agree. Implementation date: Implemented.

Beginning in 2010 the Energy Office now locks all proposal spreadsheet templates utilized by bidders in the Request for Applications (RFA) process so there can be no inadvertent altering of the calculations. In February 2010 the Energy Office enlisted the services of an experienced weatherization program third party contractor to independently review the RFA spreadsheets used by potential bidders in any future RFAs.

The Energy Office does conduct training for all members of a Weatherization RFA Evaluation Committee to provide a review of the RFA procedures that ensures the members of the committee are properly prepared to review and discuss the proposals submitted by the bidders in the RFA. The Energy Office held a Weatherization RFA Evaluation Committee orientation meeting on March 10, 2010, for the most recent 2010 RFA.

Service Prioritization

As stated earlier, the Weatherization Program’s mission is to reduce energy costs for low-income residents. Because the need for services typically has outpaced the funding available to provide services, federal regulations specify that states must have an established method to prioritize weatherization services for various identified groups that are considered to be at the greatest risk and have the greatest need to reduce their energy costs. Federal regulations define these groups with the greatest need to include the elderly and disabled, high energy users, households with a high energy burden, and families with young children. States are allowed the flexibility to determine which of these high-priority groups to serve first and in what order. Currently the program has access to a large influx of Recovery Act moneys and, as a result, the program can more easily ensure that everyone in need receives services within a relatively short period of time without prioritization. However, after March 2012, when Recovery Act moneys are no longer available to provide additional support, the Weatherization Program should

be positioned to ensure that its high-priority service populations receive services first with the limited money available.

The Energy Office has established policies and procedures that allow local agencies some flexibility in determining service priorities. The policies specify that the most important priorities are the elderly, the disabled, and those most in need (as defined by the local agency). The Energy Office policy also encourages the local agencies to prioritize waitlists toward applicants with health and safety emergencies as well as toward those households with the greatest potential for reducing energy consumption. The policy further states that a first come, first served priority policy is not acceptable.

Every local agency has a waitlist that includes a list of interested and eligible applicants whom the local agency has yet to serve. Waitlist lengths vary by region and time period. With the Recovery Act funding, the Energy Office and local agencies anticipated that they would exhaust their waitlists and would not have enough identified households to meet their promised service goals; thus, they began recruiting additional clients through the Low-Income Energy Assistance Program. The Energy Office reports that it nearly tripled its statewide waitlist numbers of interested and eligible applicants, and as of February 2010 the average wait time for services statewide was about two and a half months. Despite the significant increase in applicants waiting for services, the Energy Office is currently recruiting additional households in order to ensure that it meets its goals for the number of homes weatherized in Fiscal Year 2011.

We reviewed the prioritization policies and procedures at the Energy Office and at the four local agencies we visited to determine whether these agencies had a prioritization methodology in place and whether that methodology was ensuring that the highest-need clients are served first. We found that all four agencies lacked written policies outlining their methodologies for prioritizing clients. Further, three of the four agencies reported that, in practice, they do not prioritize clients or serve them in order of greatest need.

We determined that local agencies are not prioritizing clients as required because, although the Energy Office has a policy that gives the responsibility for prioritizing clients to the local agencies, the Energy Office has not ensured through its monitoring and oversight efforts that local agencies have implemented methodologies for prioritizing those most in need of services. The Energy Office reported that it does review for prioritization during its oversight visits; nonetheless, the Energy Office was not aware that some of the local agencies were not prioritizing services as required.

Although there may be sufficient weatherization funding available with the influx of Recovery Act moneys to meet the current demand, the Energy Office needs to prepare local agencies to manage service delivery in a more targeted manner once

this temporary funding is no longer available. To ensure that limited weatherization moneys are being spent to effectively serve those most in need of weatherization services, the Energy Office should revise its policy to require local agencies to annually submit a prioritization plan to the Energy Office that outlines which of the federally accepted categories the local agency plans to prioritize and the order in which high-priority groups will be served. The Energy Office should then confirm that services are being prioritized in accordance with the prioritization plan during monitoring and oversight visits.

(CFDA No. 81.042, Weatherization Assistance Program, Eligibility. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 48:

The Governor's Energy Office should ensure that local agencies prioritize weatherization services toward the neediest clients as defined under federal regulations. Specifically, the Governor's Energy Office should:

- a. Require local agencies to submit a prioritization plan annually that specifies which federally accepted categories will be prioritized, the order of prioritization, and the method the agency will use to make certain that those categories of applicants are served before other categories.
- b. Confirm that local agencies are prioritizing service delivery in accordance with their plans during monitoring and oversight visits.

Governor's Energy Office Response:

- a. Agree. Implementation date: July 2011.

The Energy Office will revise its Weatherization Program Policy 301.4 to require all local agencies to prepare and submit an annual "prioritization plan" identifying how they will adhere to prioritization of eligible applicants.

- b. Agree. Implementation date: July 2011.

The Energy Office's administrative monitoring process will be revised to include any revisions to Weatherization Program Policy 301.4, discussed above.

Quality Assurance

The Energy Office is responsible for performing effective oversight of the Weatherization Program and ensuring that the weatherization work conducted by the local agencies and their contractors is of high quality, in compliance with all rules and regulations, and installed in a manner that is safe for the residents. To accomplish this, the Energy Office must have comprehensive monitoring procedures to evaluate the work completed by local agencies and take remedial action when local agencies do not comply with requirements. The U.S. Department of Energy requires that all weatherization programs ensure that quality services are provided by having a comprehensive monitoring plan in place as part of each program's State Plan. The monitoring plan must outline the program's strategies for monitoring and measuring performance, including:

- Required monitoring visits to each local agency at least once per year to determine compliance with federal administrative and fiscal requirements and state policies and guidelines.
- Confirmation during monitoring visits that quality controls over the delivery of weatherization services are in place at the local agencies. This includes confirming that local agencies are conducting adequate inspections of their own weatherization work to ensure the work is of high quality and complies with federal standards.
- Annual state-level inspections of at least 5 percent of all of the homes weatherized statewide to ensure that services provided adhere to federal standards.

We reviewed the Energy Office's practices for complying with federal monitoring requirements and found that the Energy Office conducts monitoring reviews at each local agency biannually and that these reviews are generally adequate to ensure compliance with federal and state requirements and to confirm the existence of quality control systems over the delivery of weatherization services. Additionally, we found that the Energy Office is conducting state-level inspections on at least 5 percent of all the dwellings weatherized statewide, as required by federal standards. According to Energy Office records, during Fiscal Year 2010 the Energy Office conducted quality assurance reviews on 1,193 weatherized dwellings, or 16 percent of the total 7,440 homes weatherized statewide. However, we found two concerns with the Energy Office's quality assurance process: (1) the Energy Office does not prohibit local agency inspectors from inspecting their own work, and (2) the Energy Office allows local agencies to select the sample of homes that the Energy Office reviews for quality assurance. We discuss these issues in the next two sections.

Local Agency Inspections

It is important for local agencies to have adequate quality controls in place over the delivery of weatherization services for two reasons. First, local agencies must ensure that the weatherization work is performed competently in order to produce the intended savings in energy costs once the services are complete. Second, local agencies must ensure that weatherization services are installed in a manner that is safe for the residents. Without these quality controls, there is no assurance that the services provided accomplish those goals.

The local agencies inspect the weatherization services they provide from beginning to end. First, the local agency inspectors review the energy audit conducted to ensure that the energy auditor did not fail to recommend needed services that would qualify under the cost-effectiveness requirement. To make this determination, the inspector typically conducts a second energy audit that serves as a review of the first. Second, the inspector reviews all of the work done on the home to ensure that everything identified in the energy audit was provided and that the work complies with federal standards. This includes: (1) using an infrared camera to look into walls and ensure the proper amount of insulation was blown in; (2) going into any crawl spaces and other accessible areas to ensure that the proper amount of insulation was blown into the space and that the requirements for installing any vapor barriers were met; and (3) reviewing any appliances installed to ensure that they were installed properly and, in the case of furnaces, that no leaks are present. If any deficiencies are found, the inspectors ask the workers to return to the house and correct the problems before signing off on the work.

We reviewed 45 project files at four local agencies to evaluate the quality controls in place over the delivery of weatherization services. For six of the 45 dwellings we reviewed, or 13 percent, we found that the local agency inspectors conducted some of the weatherization work on the dwellings they later inspected. This represents a lack of segregation of duties because the same personnel are both performing the work and inspecting it for adherence to standards, which raises concerns about whether the local agencies' inspections are reliable for ensuring quality of services. Further, for an additional 12 of the 45 dwellings, or 27 percent, the agency did not track information about who conducted the work on the home in the file. Therefore, the problems raised by lack of segregation of duties could be more prevalent.

It is important for the Energy Office and local agencies to ensure that the person who inspects the weatherization work is not the same person who performed the weatherization service. By segregating these duties, local agencies will be more likely to identify problems and address them, preventing consequences that could be potentially serious. We spoke to representatives of four weatherization

programs in other states. Three of the four weatherization programs had statewide policies that require segregation of duties between the workers performing weatherization work and those inspecting the work. The fourth state, which did not have a formal policy related to segregation of duties, reported that it monitored for any overlap of these duties.

Since the Energy Office is only required to conduct state-level inspections on 5 percent of the dwellings weatherized statewide, the local-level inspections are vital to ensure that the work conducted by the local agencies is in accordance with federal guidance and is of high quality and that residents are safe after work is completed. To address these concerns, the Energy Office needs to develop a policy to ensure that work is inspected only by qualified inspectors who did not perform the work and that local agencies are adhering to the policy.

State-Level Inspections

As mentioned earlier, federal regulation requires the Energy Office to inspect at least 5 percent of the homes weatherized in the state annually. This requirement is in place to further ensure that weatherization work is complete and of high quality and to verify that the local agency inspection process is adequate. State-level inspections are typically the only third-party reviews that occur. These reviews provide the local agencies with performance feedback and can help the Energy Office staff identify areas in which they need to train local agencies or improve the provision of weatherization services.

The state-level quality assurance process is accomplished in much the same way as the local inspection process. The Energy Office has staff members who are trained as inspectors and who review a sample of homes weatherized in each region annually. The state-level inspectors begin by conducting a second energy audit to ensure that all of the services that the dwelling is eligible for under the cost-effectiveness requirements were provided. Then the state-level inspectors review all of the weatherization services installed to ensure that they comply with federal standards. State-level inspectors also use infrared cameras to inspect insulation, and they review the installation of appliances in the same manner as the local inspectors. At the end of each state-level quality assurance review, the Energy Office provides the local agency a report that includes its findings. If the state-level inspectors find problems with the services provided, they require the local agency to redo the work. Additionally, if the state-level inspectors identify major problems or a significant number of problems, the Energy Office may determine that the overall quality of the work performed by the local agency is of concern. In that case, the Energy Office will put the local agency on special conditions, which are similar to a corrective action plan.

We reviewed the process the Energy Office uses to select homes for inspection as part of the 5 percent inspection requirement. Although Energy Office policies state that Energy Office staff “will notify [local agencies] in advance of which units are to be inspected,” we found that the Energy Office does not select the homes it inspects. Two of the four local agencies we visited reported that the Energy Office allows them to select the dwellings that the Energy Office reviews during its monitoring visits.

To effectively monitor local agency work, the Energy Office must randomly select the dwellings it chooses to review. By not independently selecting a random sample of completed weatherized dwellings for quality assurance reviews, the Energy Office increases the risk for substandard work. Additionally, by not selecting its own sample, the Energy Office increases the risk that fraud or abuse could occur at the local agency and go undetected. For example, local agencies could perform inadequate work or not perform the work at all on some homes and still request reimbursement, if the local agencies believe they can direct the Energy Office to inspect other homes without deficiencies.

Quality assurance reviews are a critical tool for identifying problems with weatherization construction. For example, in Fiscal Year 2010 the Energy Office conducted a quality assurance visit to one local agency and found serious problems with the quality of the local agency’s work. The local agency was put on special conditions because the Energy Office found, among other things, that the local agency had weatherized a home but did not detect that the home had a furnace with a carbon monoxide leak, thus putting the residents at great risk. The Energy Office identified the problem when it conducted its quality assurance review on the home. Had the Energy Office not conducted this review and identified this problem, the residents could have suffered serious health problems and possibly even death.

The Energy Office reports that it allows the local agencies to select the homes for its monitoring reviews because contacting homeowners and renters to schedule the visits is time consuming, and the local agencies have often developed relationships with the occupants and can more easily arrange a visit. However, the Energy Office can still use the local agencies to facilitate the scheduling process without allowing them to select the home that will be inspected. Additionally, by selecting the homes for quality assurance reviews itself, the Energy Office has the opportunity to target the sample based on risk, using information about local agencies’ performance to inform the selection of homes that will be inspected. Specifically, the Energy Office could visit more homes where the local agency has had difficulty meeting quality standards and problems are more likely to be found.

As mentioned earlier, the Energy Office is tasked with managing a grant program with 11 local agencies in 10 regions, and quality assurance is an essential

component of program management. The Energy Office should improve controls over the quality assurance review process and ensure that weatherization grant moneys are spent effectively by establishing adequate segregation over the inspections conducted by local agencies and by establishing its own process for selecting the homes on which it conducts quality assurance reviews.

(CFDA No. 81.042, Weatherization Assistance Program, Subrecipient Monitoring. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 49:

The Governor's Energy Office should strengthen its monitoring practices to ensure that local agencies provide high-quality weatherization services. Specifically, the Energy Office should establish and implement policies to:

- a. Ensure appropriate segregation of duties by prohibiting local agencies from using inspectors to perform inspections on work they have performed.
- b. Establish a process for selecting the sample of homes that it will review during the quality assurance monitoring visits. This process should consider risk factors, such as consideration of local agencies' performance, in determining which homes should be selected for inspection.

Governor's Energy Office Response:

- a. Agree. Implementation date: July 2011.

The Energy Office has drafted and will implement Weatherization Program Policy 801, section 17, prohibiting local agency inspectors from inspecting their own work.

- b. Agree. Implementation date: July 2011.

The Energy Office has currently implemented a process for selecting a random sample of weatherized units to be inspected by the Energy Office's quality assurance personnel. The selection process will be documented in each inspection report.

Financial Accountability

Colorado is scheduled to receive \$79.5 million in Recovery Act Weatherization Program grant funds from the U.S. Department of Energy to spend between June 2009 and March 2012. These funds increased total Weatherization Program expenditures from \$10.7 million in Fiscal Year 2006 to \$32.2 million in Fiscal Year 2010, or about 200 percent. As of June 30, 2010, the Energy Office had expended more than \$18.2 million in Recovery Act grant funds, or about 23 percent of the total Recovery Act funding that it expects to receive for the Weatherization Program. In addition to Recovery Act moneys, the Energy Office spent its regular allocation of weatherization funds of about \$7.5 million in Fiscal Year 2010. The rapid influx of significant dollars distributed to multiple recipients over a relatively short period of time presents risks that Weatherization Program moneys may not be spent appropriately and for approved purposes. As a result, strong internal controls over expenditures are crucial.

We evaluated the Energy Office's financial accountability and compliance with program rules and laws. We identified problems with the Energy Office's financial management of the Weatherization Program that increase the risk that public funds are not adequately protected; used in a fiscally responsible manner; or used in accordance with laws, rules and other requirements. Specifically, we found problems with the Energy Office's (1) cash management practices, (2) accuracy of reporting on the use of grant funds, (3) tracking of expenditures by local agencies, and (4) adherence to federal reporting requirements.

Cash Management

Proper cash management includes controls related to cash advances, as well as controls over the processes for collecting, recording, and safeguarding cash. During our review of the Weatherization Program we identified two areas where cash controls could be improved: (1) cash advances—the Energy Office typically gives cash advances to local agencies at the beginning of each fiscal year and (2) landlord contributions—the Energy Office collects money from landlords who do not qualify for the program but have work done on their properties because they have tenants that qualify. The problems we found are described below.

Cash Advances

U.S. Department of Energy regulations [Section 10 CFR 600.122] allow state administrators of weatherization programs to advance weatherization grant funds in order to aid local agencies with startup costs. Cash advances may be used for a variety of purposes, including purchase of capital equipment and employee

training. Regulation specifies that cash advances should be "...limited to amounts needed and be timed in accordance with the actual, immediate cash requirements of the recipient organization." In other words, advances should fulfill a specific purpose or need and be recouped as quickly as possible so that moneys are not left at risk, should the local agency be unable to complete its contractual duties.

We tested cash advance practices at the Energy Office and found that the Energy Office is not limiting its advances to the amounts needed or timing the advances to coincide with the actual, immediate cash requirements of local agencies, as required by federal regulation. First, the Energy Office's practice is to provide each local agency with 20 percent of its total grant amount and 100 percent of its capital equipment budget at the beginning of each fiscal year. The Energy Office does not require that the local agencies request the advance or justify the amount of the advance. Three of the agencies we visited reported that they did not need the cash advances provided by the Energy Office; advances for these three agencies totaled about \$2.7 million. In total, the Energy Office advanced \$7.5 million, or 25 percent of total agency funding, to the 11 local agencies during Fiscal Year 2010 without agency requests for the advances.

Second, the Energy Office does not require local agencies to pay back the advances as soon as they are able but allows local agencies to retain the funds until the last three months of the contract period. In other words, the Energy Office does not apply the amount of the advance to the first reimbursement request, but rather applies the advance to the local agency's final three months of reimbursement requests, as needed, to recoup the advance. As a result of these practices, the Energy Office risks being unable to recoup the advanced moneys if the Energy Office determines that the local agency has spent the funds for unallowable purposes or if the local agency goes out of business. The State is liable to the U.S. Department of Energy for any expenditures that are not allowable under the grant.

We identified one case where the Energy Office gave a local agency a \$618,000 cash advance even though the Energy Office had decided to terminate the local agency's contract due to the local agency's inadequate controls over grant funds. Although the Energy Office reports that it continued to monitor the local agency's contract on a weekly basis, providing significant funding in advance of expenditures presents a risk that the local agency could use funds for unallowable purposes. If this occurred, and had the local agency been unable to pay back the funds prior to its contract termination, the State would have been liable to the U.S. Department of Energy for those moneys. Fortunately, the local agency had not spent its advance for unallowable purposes.

The Energy Office reports that it gives advances to assist with any potential cash flow problems local agencies might experience while waiting for their reimbursements. Local agencies are generally small nonprofit organizations and

local government consortiums that contract with the Energy Office to provide weatherization services. The Energy Office reports that these local agencies are often unable to obtain a line of credit to obtain the cash needed to purchase weatherization materials and equipment necessary to begin weatherizing homes or to pay for these materials up front while awaiting reimbursement from the State for their first month's expenditures. However, as mentioned earlier, three of the four local agencies we visited reported they did not need the advances.

Currently the Energy Office lacks written policies and procedures outlining a process for local agencies to request the advance amount and length of time the advance will be needed. The Energy Office should improve its practices by developing comprehensive cash-advance policies and procedures that minimize grant advances. These policies and procedures should require local agencies to apply for the specific amount of cash advance they need to conduct weatherization services and indicate the time frame within which they can pay back the advance. The policies and procedures should require that the Energy Office recoup cash advances from local agencies as early in the contract period as possible and require documentation from the local agencies for the capital equipment and other expenditures paid for with the advances immediately after the expenditures are made.

In addition, the Energy Office should investigate opportunities to reduce or eliminate the need for cash advances by improving the timeliness of its reimbursements to local agencies. Currently the Energy Office reimburses local agencies within 45 days of the reimbursement request. However, if the Energy Office were able to reimburse the local agencies more quickly, the Energy Office might be able to reduce the use of cash advances, mitigating the risk associated with making these advances. We spoke with four other state weatherization programs regarding their practices of advancing grant moneys to their local agencies. Two states reported that they avoid giving advances by reimbursing local agencies in as little as two weeks of the reimbursement request. The other two reported giving advances on a month-to-month, rolling basis. In this way, these states are able to limit the amount provided and avoid putting grant moneys at risk for more than 30 days.

(CFDA No. 81.042, Weatherization Assistance Program, Allowable Costs/Cost Principles. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 50:

The Governor's Energy Office should improve controls over advances of Weatherization grant moneys to local agencies by improving its policies and procedures for making cash advances to local agencies and receiving timely

reimbursements. These policies and procedures should include, but not be limited to:

- a. Requiring that local agencies apply for cash advances as needed and furnish supporting documentation.
- b. Recouping advance amounts on a month-to-month basis, including any unspent capital advances.

In addition, the Governor's Energy Office should work to expedite reimbursement requests promptly in order to minimize the need for cash advances.

Governor's Energy Office Response:

- a. Agree. Implementation date: July 2011.

The Energy Office will improve Weatherization Program Policy 105 by requiring local agencies to apply for cash advances on an as needed basis. The application for a cash advance shall also require the local agency to provide evidence supporting the need for the requested cash advance.

- b. Agree. Implementation date: July 2011.

The Energy Office will implement a process to recoup all cash advances provided to the local agency on a month-to-month basis, including any unspent capital equipment advances. The Energy Office has currently requested that each agency having received a cash advance for the 2010-2011 program year to provide a reimbursement schedule for repayment of the current advances. The Energy Office will also continue to seek to improve its reimbursement process in order to expedite expense reimbursements that could reduce the need for amounts of future cash advance requests by a local agency.

Quarterly Financial Status Reports

Most federal grants require that the grantee submit regular reports so that the federal awarding agency can monitor the use of the federal funds and ensure that funds are being spent as intended. These reports also assist the awarding agency with planning for future allocations. Under federal regulations and program rules, the Energy Office is required quarterly to submit two standard, cumulative Financial Status Reports (reports) for the Weatherization Program: one related to moneys spent under the original federal Weatherization Program grant and one

related to moneys spent under the Recovery Act grant provided specifically for the Weatherization Program. The reports were introduced during Fiscal Year 2010 to replace prior cash management and financial status reports. Because the U.S. Department of Energy uses these reports to manage the program, inaccurate reports can adversely affect program management decisions.

The Energy Office based reporting for expenditures incurred at the state level on data within the State's accounting system, COFRS, and at the local agency level on data within the Weatherization Program database. The Weatherization Program database was created by the Energy Office to capture and reimburse expenditures incurred by the local agencies.

We tested four reports submitted during Fiscal Year 2010, two of each type, to determine if the Energy Office has adequate controls in place to ensure that reports are accurate, complete, and submitted on time. We found that the Energy Office's controls over the preparation of reports are not adequate. All four reports we tested contained errors; specifically, the "bottom-line" amounts for cash on hand and unobligated balance of federal funds were reported incorrectly on each report. The following section provides some detail on the problems we found:

- **Inadequate reconciliations.** The Energy Office did not reconcile expenditures reported in COFRS with those reported in the Weatherization database prior to completing all quarterly reports. Staff only performed these reconciliations at fiscal year-end. Annual reconciliations do not provide assurance that the cumulative expenditures reported in the first three quarterly reports are accurate, complete, and consistent with COFRS.
- **Use of outdated federal guidance.** The Energy Office did not monitor guidance from the federal Office of Management and Budget (OMB) and update procedures to ensure compliance with OMB instructions for the Financial Status Reports. As a result, all four reports improperly excluded the amount of advances paid to local agencies and grant funds committed for expenditures. Two reports incorrectly reported non-Weatherization Program cash disbursements, budgeted expenditures, and actual expenditures. OMB instructions contain detailed information on how to complete the Financial Status Reports.
- **Use of incorrect dates.** The Energy Office used the wrong cutoff date when preparing two reports. Staff used COFRS expenditure information through the date of the report preparation rather than only through the end of the reporting period. These errors resulted in overreported expenditures of approximately \$6,500.

- **Missing documentation.** The Energy Office did not have documentation to support some amounts included on the reports. For one report, the Energy Office could not substantiate nearly \$3.9 million reported as federal funds committed for expenditures, and for a different report nearly \$2.9 million reported as the recipient share of expenditures could not be substantiated.
- **Underreported expenditures.** The Energy Office underreported the recipient share of expenditures by more than \$232,000 on one report and underreported the federal share of expenditures by almost \$23,000 on another report. These errors were due to clerical errors and omissions in the calculation of expenditures.
- **Incorrect cash advances.** The Energy Office recorded cash advances it gave to local agencies as expenditures instead of as receivables. This also resulted in an error in the State's accounting system. Specifically, expenditures were overstated and receivables were understated.
- **Inappropriate authorization of reports.** The Energy Office submitted the reports using the electronic signature for the Energy Office Director, but the Director had not approved or submitted the reports. Rather, another staff member used the Director's electronic signature to approve and submit the reports.

For those instances where we identified dollar reporting errors, the Energy Office should correct the errors on the next quarterly report submitted to the federal government.

We identified four causes for the reporting errors. First, the Energy Office did not perform quarterly reconciliations between COFRS and the Weatherization Program database, did not monitor and update written procedures for report preparation to ensure that reports are prepared according to OMB instructions, and did not maintain documentation to support all amounts included on the reports. Second, there was insufficient supervisory review of report preparation; the review did not identify and correct the errors found in the audit. Third, we found that the Energy Office staff person preparing the reports has limited expertise in accounting and reporting for federal grants and has not received adequate training. Finally, the Energy Office did not exercise due care with respect to certifying the reports for submission.

As a result of these control weaknesses, information that the Energy Office reported to the federal government was inaccurate and incomplete, and grant managers at the Energy Office and the U.S. Department of Energy were not provided with reliable information about critical balances such as cash on hand

and unobligated balance of federal funds. These amounts are crucial for management of the Weatherization Program and Recovery Act grants because they indicate the overall cash position of the grants and available funds. Additionally, the Energy Office misrepresented that an authorized official approved and submitted the reports.

(CFDA No. 81.042, Weatherization Assistance Program, Reporting, Classification of Finding: Significant Deficiency.)

Recommendation No. 51:

The Governor's Energy Office should improve controls over the preparation and submission of Weatherization Program Financial Status Reports by:

- a. Performing reconciliations between COFRS and the Weatherization Program database at least quarterly to detect and correct errors before completing quarterly reporting to the federal government.
- b. Reviewing all federal guidance and updating reporting procedures to ensure that reports are completed according to current federal instructions, and monitoring future guidance to ensure procedures reflect any changes for report preparation in the future.
- c. Correcting all errors identified during the audit on reports submitted for the next quarterly reporting period.
- d. Maintaining documentation to support all amounts included in the reports.
- e. Properly recording cash advances as receivables.
- f. Ensuring that an authorized official approves and submits all reports.
- g. Strengthening supervisory review over reports to ensure all errors are identified and corrected prior to report submission.
- h. Training staff on grant accounting and reporting and on COFRS.

Governor's Energy Office Response:

- a. Agree. Implementation date: April 2011.

The Energy Office will compare the Weatherization database to COFRS on a quarterly basis to reconcile financial information and

report accurate cumulative expenditures to the U.S. Department of Energy. The Energy Office will provide written documentation of the process for reconciliation.

- b. Agree. Implementation date: January 2011.

The Energy Office will review federal guidance for changes and update reporting procedures in accordance with new guidance. The Energy Office will ensure that reports are completed according to current, and any future, federal instructions. The Energy Office will identify one staff member responsible for visiting the OMB and the Department of Energy websites for any new guidance. As necessary the Energy Office will also update any written procedures.

- c. Agree. Implementation date: March 2011.

The Energy Office will correct the errors identified during the audit on reports submitted. Revisions and submission will be complete for the March 2011 quarterly report.

- d. Agree. Implementation date: November 2010.

Monthly and quarterly reports will be filed separately with appropriate, accurate supporting documentation.

- e. Agree. Implementation date: November 2010.

The Energy Office will initiate a journal entry to transfer/correct any remaining recorded advances as receivables.

- f. Agree. Implementation date: December 2010.

The Energy Office Director will provide written authorization giving permission to the agency controller to review, approve, and submit all reports.

- g. Agree. Implementation date: January 2011.

Considering the short turnaround from the time the State closes its quarterly books, to the time the quarterly reports are due to the U.S. Department of Energy (which at times can be as little as 7 to 10 days to compile, review, and submit the reports) the Energy Office will strive to review and correct any errors prior to submission to the U.S. Department of Energy.

- h. Agree. Implementation date: Implemented.

The Energy Office provides grant accounting, reporting, and COFRS training at start of employment. Additional training will be provided as needed. The Energy Office will seek out and attend trainings from the U.S. Department of Energy and any other workshops and grant guidance available.

Expenditures

Effective stewardship of federal weatherization dollars and oversight of local agency awards is based largely on the State's ability to ensure accountability for all dollars disbursed. Most federal grants limit the percentage of overall expenditures that can be spent on administration so that the majority of grant funds is used for programmatic activities. Additionally, federal regulations require all grantees and local agencies to use federal funds only for the purposes allowed under the program and to retain adequate documentation of expenditures and report expenditures quarterly.

The Energy Office tracks local agency expenditures using its own internal database, which local agencies access online. Local agencies enter information into the database by project, including how much was spent on materials, estimates for the cost of labor for installing the weatherization measures, and the start and end dates of the services for the project. Each month the local agencies are required to submit to the Energy Office a reimbursement request detailing their expenditures for the month. The local agencies use a combination of the project information they report in the Energy Office's internal database and their own internal financial information to populate the expenditures on their reimbursement requests.

We reviewed Weatherization Program grant expenditures, including administrative costs, labor costs, and materials costs, to determine whether the grant expenditures were allowable, appropriate, supported by documentation, and whether the Energy Office recorded those expenditures accurately. While we did not find any instances where expenditures were not appropriate under the terms of the grant, we did find the need for improvements in cost allocation practices and documentation to support expenditures. We did not find problems with expenditures charged for labor.

Administrative Costs

Federal regulations dictate that not more than 10 percent of the weatherization grant can be used for administrative purposes and only half of that amount, or 5

percent, can be used by the Energy Office for such purposes. According to the Energy Office, administrative costs include costs related to overseeing and administering the program, such as expenditures for phone, mail, and payroll administration. Administrative costs do not include costs for providing weatherization services. U.S. Department of Energy guidance further states, “[The U.S. Department of Energy] expects to see consistency in the implementation of program costs, particularly in how the Grantee defines these costs and how they will be charged to either administration or to program operations.” However, the U.S. Department of Energy regulations do not establish which specific costs are for administration and which are for program operations.

We reviewed the Energy Office’s policies and procedures regarding administrative costs and the grant expenditures for Fiscal Year 2010 and found that the Energy Office has not defined the costs that should be charged to administration and program operations. As a result, the Energy Office cannot ensure that the local agencies charge those costs to the grant consistently in accordance with federal guidance.

We reviewed the expenditures for Fiscal Year 2010 and found that at year-end, the costs charged to administration for the original weatherization grant were about \$988,400, or 7 percent of total expenditures and the costs charged to administration for the Recovery Act grant were \$1.6 million, or 9 percent of total Recovery Act expenditures. Energy Office staff reported that they had directed local agencies to reallocate some administrative costs to program operations to correct misallocations the Energy Office had identified and to ensure that the program did not exceed the 10 percent limit.

According to the Energy Office, it has routinely instructed local agencies to reallocate administrative expenses to program operations at the end of each year in order to ensure that any allocation errors made during the year are rectified and that the program does not exceed the 10 percent limit on administrative costs. Energy Office staff report the local agencies often charge expenses to administration that should be charged to program operations. As noted previously, the Energy Office does not have a policy that defines what costs should be charged to administration and what costs should be charged to program operations, as required by federal guidance. Instead, it leaves those determinations to local agencies, which report that they classify their costs in accordance with their approved budget or in the category they believe fits best. As a result, there is a risk that local agencies are charging expenses to administration and to program operations inconsistently and that the program is not maximizing its investment in program services.

The Energy Office needs to clearly define the costs that should be allocated to administration and program operations in guidance as required by the U.S. Department of Energy and ensure that costs are charged to the appropriate area

when they are first incurred in order to minimize reallocations among cost areas. This guidance should then be communicated to the local agencies. Additionally, the Energy Office needs to provide specific examples in its guidance of the types of costs that should be recorded in each category. Further, during its monitoring visits the Energy Office should review a sample of local agencies' cost allocations and any reallocations of administrative costs. The review should ensure costs have been recorded properly and identify areas where additional clarification to guidance is needed.

(CFDA No. 81.042; Weatherization Assistance Program; Matching, Level of Effort, and Earmarking. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 52:

The Governor's Energy Office should promulgate guidance for the Weatherization Program that clearly defines the costs that should be allocated to administration and the costs that should be allocated to program operations to ensure that these costs are recorded consistently and that costs charged to administration do not exceed the 10 percent limit. Additionally, the Energy Office should:

- a. Include specific examples of each type of cost in its guidance and provide the guidance to the local agencies.
- b. Review a sample of costs charged to administration for adherence to the guidelines and consistency among the local agencies during monitoring visits.

Governor's Energy Office Response:

- a. Agree. Implementation date: July 2011.

The Energy Office will add agency guidance, including specific examples, of each type of cost that is allowable as administrative and operational.

- b. Agree. Implementation date: July 2011.

As part of its current administrative monitoring process, the Energy Office is reviewing a minimum of three invoices at each subgrantee monitoring visit to ensure that costs being charged to administrative activities are accurate. Upon development of the additional guidance

as specified in part a. above, the Energy Office will incorporate that guidance into its administrative monitoring practice.

Materials Costs

Federal regulations provide requirements that the State and local agencies must follow when spending grant funds. Specifically, requests for reimbursement of grant expenditures incurred by the grantee must be supported by documentation (such as an invoice, employee timesheet, or receipt), and reimbursements may be requested only for expenditures related to allowable activities, such as materials, labor, training, and oversight related to weatherizing homes. We reviewed materials costs totaling \$57,000 for 57 dwellings weatherized by four local agencies to determine if expenditures were in accordance with the Office of Management and Budget (OMB) *Circular A-133* and program guidelines. OMB *Circular A-133* defines questioned costs as those that are: (1) unallowable under statutory, regulatory, contractual, or grant requirements; (2) appear unreasonable and do not reflect the actions a prudent person would take under the circumstances; or (3) are not supported by adequate documentation at the time of the audit. While we did not find any expenditures that were unallowable or unreasonable, we did find that, overall, materials costs are not supported by adequate documentation. Specifically, we found two problems:

- **Local agencies requested reimbursement for materials not documented.** For seven of the dwellings (12 percent), we found that local agencies charged about \$780¹ in materials for expenditures not supported by documentation in the file.
- **Local agencies charged an incorrect amount for materials.** For six dwellings (11 percent), we found that one local agency had charged the incorrect amount for materials. For these six dwellings, local agencies overcharged for materials by \$125¹, and undercharged for materials by \$74².

The Energy Office should ensure local agencies charge all expenditures to the grant accurately and have adequate supporting documentation in accordance with federal requirements. Specifically, the Energy Office should require supervisory review of reimbursement requests and supporting file documentation at local agencies. Additionally, the Energy Office should review expenditures, supporting documentation, and supervisory signoffs during monitoring visits.

(CFDA No. 81.042, Weatherization Assistance Program, Activities Allowed or Unallowed. Classification of Finding: Deficiency in Internal Control.)

¹Total known questioned costs of \$905.

²Total known underpayments of \$74.

Recommendation No. 53:

The Governor's Energy Office should improve controls over materials expenditures for the Weatherization Program to ensure reimbursement requests are accurate and adequately supported with documentation by:

- a. Informing the local agencies of requirements to charge costs correctly and maintain adequate supporting documentation.
- b. Instituting a policy requiring local agency supervisory review and signoff on reimbursement requests and supporting documentation to ensure that costs are charged correctly.
- c. Reviewing a sample of expenditures, supporting documentation, and supervisory signoffs for compliance with requirements during monitoring visits at local agencies.

Governor's Energy Office Response:

- a. Agree. Implementation date: July 2011.

The Energy Office will provide local agencies with further guidance related to the requirements for accurately charging material cost expenditures and maintaining supporting documentation.

- b. Agree. Implementation date: July 2011.

The Energy Office will revise Weatherization Program Policy 201 to require that each local agency have a documented procedure for a supervisory signoff.

- c. Agree. Implementation date: December 2010.

The Energy Office will review a sample of expenditures, supporting documentation, and supervisory signoffs for compliance with all requirements as part of its administrative monitoring process.

Catalog of Federal Domestic Assistance Numbers

Federal regulations contain a number of requirements that grantees, such as the Energy Office, must follow when they pass federal funds through to other entities. One of these requirements is that grantees make these entities aware of the federal award information, including the Catalog of Federal Domestic Assistance (CFDA) title and number, award name, and the name of federal agency and applicable compliance requirements at the time of the award. This is done to provide reasonable assurance that federal award information and compliance requirements are identified to these other entities, such as the local agencies, so that the local agencies are aware of the requirements they must follow in using the federal funds and can accurately report on their use of the funds.

We reviewed five local agency contracts to determine if the Energy Office complied with this requirement. We found that the Energy Office only informed local agencies of the name of the federal awarding agency but did not provide other required information at the time of the award, including CFDA number, program title, and applicable compliance requirements. The Energy Office reports that it did not give the required information to the local agencies because it was not aware of the requirement.

If local agencies are not aware of all necessary requirements and regulations associated with their acceptance of the weatherization moneys, they may use the funds in a manner inconsistent with applicable federal rules and regulations. Therefore, the Energy Office should comply with federal requirements and add the CFDA number, program title, and applicable compliance requirements to the local agency contracts.

(CFDA No. 81.042; Weatherization Assistance Program; Procurement, Suspension, and Debarment. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 54:

The Governor's Energy Office should comply with federal regulation by adding the CFDA number, program title, and applicable compliance requirements into all Weatherization Program contracts with local agencies.

Governor's Energy Office Response:

Agree. Implementation date: July 2011.

The Energy Office will add to its contracts with subgrantee agencies, the Catalog of Federal Domestic Assistance (CFDA) title, number, and

applicable compliance requirements, in order to be in compliance with federal regulations. The Energy Office will immediately begin adding these items to any contracts that are amended during the current program year. All contracts for the next program year, beginning on July 1, 2011 shall contain CFDA titles, numbers, and applicable compliance requirements.

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Department of Health Care Policy and Financing

Introduction

The Department of Health Care Policy and Financing (Department) is the state agency responsible for developing financing plans and policy for publicly funded health care programs. The principal programs administered by the Department are the Medicaid program, which provides health services to eligible needy persons, and the federal Children's Health Insurance Program (CHIP), which is known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger who are not eligible for Medicaid. The CBHP also subsidizes health insurance for low-income prenatal women who are not eligible for Medicaid. Please refer to the introduction in the Department of Health Care Policy and Financing chapter within Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2010 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Medicaid
- Children's Health Insurance Program

The results of our Fiscal Year 2010 audit identified errors resulting in recommendations for both of the programs tested. We identified a total of seven material weaknesses, five significant deficiencies, and three deficiencies in internal control. The errors identified and audit recommendations for these programs are described in this chapter.

Medicaid and CBHP Sample Testing Results

In Fiscal Year 2010 the Department provided eligible individuals with approximately \$4.4 billion in Medicaid benefits (CFDA No. 93.778), of which \$2.4 billion was federal funds and \$2.0 billion was state funds. Total federal expenditures included approximately \$432.5 million in Recovery Act funds for the Medicaid program. For the CBHP program (CFDA No. 93.767), the Department paid about \$182.3 million to providers on behalf of eligible beneficiaries, of which \$118.3 million was federal funds and \$64.0 million was state funds. In Fiscal Year 2010 the average monthly caseload for Medicaid and for CBHP increased by more than 14 percent and 11 percent, respectively, from Fiscal Year 2009. From Fiscal

Years 2008 to 2009 the average monthly caseload for Medicaid and CBHP increased by more than 12 percent and 6 percent, respectively. The table below summarizes the average monthly caseload over the past three fiscal years for each program.

Department of Health Care Policy and Financing		
Average Monthly Caseload		
Fiscal Years 2008 through 2010		
Fiscal Year	Average Medicaid Monthly Caseload	Average CBHP Monthly Caseload
2008	388,068	59,365
2009	436,812	63,247
2010	498,189	70,286
Source: Department of Health Care Policy and Financing reports to the Joint Budget Committee on Medical Services Premiums expenditures and Medicaid Caseloads for each fiscal year indicated above.		

The Department is responsible for ensuring that all expenditures under the Medicaid and CBHP programs are appropriate and that the State complies with federal and state program requirements. In Colorado the responsibility for determining recipient eligibility for medical program benefits (i.e., eligibility for Medicaid and CHBP program benefits) is shared between local county and designated Medical Assistance (MA) eligibility sites and the State. For the Medicaid and CBHP programs, individuals and families apply for benefits at their local county departments of human/social services or at designated MA sites. The eligibility sites are responsible for administering the benefit application process, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving the eligibility determinations. The Department is responsible for supervising the eligibility sites' administration of the Medicaid and CBHP programs. The Department is also responsible for ensuring that only eligible providers receive reimbursement for their costs of providing allowable services on behalf of eligible individuals.

As part of the financial and compliance audit of the State, the Medicaid program is tested annually and the CBHP program has been tested annually since Fiscal Year 2006. The table below summarizes our identified rates of internal control errors during the five-year period from Fiscal Years 2006 through 2010, along with our assessment of the level of internal controls weaknesses related to eligibility determinations for the Medicaid and CBHP programs. Our sample testing conducted during the Fiscal Year 2010 audit is described later in this section.

Department of Health Care Policy and Financing, Medicaid and CBHP Programs Assessed Levels¹ of Internal Control Weakness and Associated Internal Control Error Rates Fiscal Years 2006 through 2010				
Fiscal Year	Internal Control Weakness ² Level		Internal Control Error Rate	
	Medicaid	CBHP	Medicaid	CBHP
2006	Material Weakness	Material Weakness	45%	70%
2007	Material Weakness	Material Weakness	37%	10%
2008	Material Weakness	Material Weakness	48%	43%
2009	Material Weakness	Material Weakness	60%	45%
2010	Material Weakness	Material Weakness	43%	43%

Source: Office of the State Auditor analysis as reported in the State of Colorado Statewide Single Audit Reports.

¹ Assessments determined and reported by the Office of the State Auditor as part of the audit of the Medicaid program.

² Severity of the level of control weakness is (1) deficiency in internal control: least severe, (2) significant deficiency: more severe, (3) material weakness: most severe.

As indicated in the table above, the Internal Control Error Rate over the past five years for Medicaid has ranged from 37 percent to a high of 60 percent and for CBHP has ranged from 10 percent to a high of 70 percent. Both programs have been deemed material weaknesses due to the high number of internal control exceptions identified during our audit.

Medicaid Timely Termination of Benefits

The Department is responsible for ensuring that Medicaid payments are made only on behalf of eligible individuals, in accordance with federal guidelines. In Colorado, as stated previously, the eligibility sites—county departments of human/social services and Medical Assistance sites—are responsible for administering the Medicaid benefit application process. At these sites, caseworkers enter applicant data into CBMS, which was designed to improve the accuracy and timeliness of eligibility determinations and eligibility terminations. These data are used to determine applicants’ eligibility for program benefits. For the Medicaid program, the eligibility data in CBMS feeds into the Medicaid Management Information System (MMIS), which pays providers for the services that beneficiaries receive. CBMS is programmed to send alerts to eligibility site caseworkers to take appropriate action on beneficiaries’ cases. These alerts, once established and activated, enable caseworkers to effectively and proactively manage their assigned caseload.

What was the purpose of the audit work?

The purpose of the audit work was to verify the accuracy of Medicaid program eligibility determinations and, when applicable, to verify that eligibility was terminated timely in accordance with federal regulations and Department rules. In addition, we reviewed the Department's implementation status of the prior audit recommendation on CBMS alerts and the timely termination of Medicaid eligibility.

What audit work was performed and how were results measured?

The audit work included reviewing a sample of 63 Medicaid payments and the associated recipient case files to determine whether individuals' eligibility was accurately determined for the Medicaid program. In addition, we reviewed CBMS information to determine whether, when applicable, CBMS system alerts were sent to caseworkers about recipients' eligibility and whether caseworkers responded by discontinuing Medicaid benefits in a timely manner. Eligibility and CBMS programming requirements for three Medicaid programs are described below.

Transitional Medicaid Program. Some families with children are eligible to receive Medicaid services under Section 1931 of the Social Security Act, referred to as the 1931 Medicaid program, which serves families, qualified pregnant women, and children with limited income. If a family receiving 1931 Medicaid benefits becomes ineligible because of increased earned income, the family continues to receive Medicaid benefits for up to 12 months through the Transitional Medicaid program. To remain eligible for Transitional Medicaid throughout the 12-month period, beneficiaries are required to periodically report their earnings on a Transitional Benefit Report (TBR).

Expanded Pregnant Woman. The Expanded Pregnant Woman program is available for a woman who is pregnant and whose income does not exceed 133 percent of the federal poverty level. Benefits are provided from the date of application through the last day of the month following 60 days from the date the pregnancy ends. CBMS is programmed to send an alert to the caseworker when a beneficiary's maternity due date has arrived. At that time, the caseworker is to enter information that will terminate the beneficiary's program eligibility after a 60-day postpartum period.

Needy Newborn. Infants born to mothers on Medicaid are eligible to receive medical assistance under the Needy Newborn program through their first birthday. When the child reaches 11 months of age, CBMS is programmed to send an alert notifying the caseworker that eligibility for another Medicaid program needs to be determined for the child.

What problem did the audit work identify?

During our Fiscal Year 2008 and 2009 audits, we identified CBMS system issues and instances in which beneficiaries' eligibility was not terminated timely. Our Fiscal Year 2010 audit revealed continuing deficiencies in these areas. Specifically, we identified prior implementation issues with terminations in the Transitional Medicaid program and not properly addressing CBMS system alerts, described below.

- **Transitional Medicaid Program.** In the Fiscal Year 2009 audit, we recommended that the Department correct CBMS problems related to the Transitional Medicaid program to ensure prompt termination of eligibility when a beneficiary does not submit a required Transitional Benefits Report (TBR). During our Fiscal Year 2010 audit, we did not note any concerns in our Medicaid sample testing related to this issue; however, in response to the Fiscal Year 2009 audit recommendation, the Department stated that it was considering changing the program rules to allow for continuous eligibility coverage for the entire 12-month period for this program. The Department reported that this change has not been made. As a result, the Department needs to continue to ensure that beneficiaries in the Transitional Medicaid program are complying with the existing program rules to submit the TBR. In addition, in our Fiscal Year 2007 audit the Department stated that it would add an alert related to this program to help ensure termination of benefits; however, it has not added an alert for this program.
- **CBMS alerts.** During our review of the 63 Medicaid case files, we identified problems with caseworkers' responses to CBMS alerts for two Medicaid programs, as discussed below.

Expanded Pregnant Woman. We identified two cases in which the caseworkers failed to address the CBMS alert regarding the mother's due date. As a result, caseworkers did not ensure benefits were terminated timely, and both cases remained open for two to three months beyond the 60 days after the pregnancies ended. For one case, the beneficiary was eligible for another program; therefore, there are no questioned costs for this case. However, for the other case, the beneficiary's income exceeded the Medicaid program limits; therefore, there is a total of \$287¹ in known questioned costs.

Needy Newborn. We identified one case in which a beneficiary of the Needy Newborn program received benefits one month beyond the child's first birthday. However, since the child was eligible for another Medicaid program, there are no questioned costs.

Why did the problem occur?

Transitional Medicaid Program. The Department has not implemented its previously stated actions to respond to our Fiscal Year 2009 recommendations. We reported previously that, according to the Department, there is a problem with CBMS programming that allows the Transitional Medicaid cases to remain open in instances where no receipt of a TBR has been recorded in CBMS. In addition, CBMS does not have an alert established for this program to notify caseworkers to obtain a TBR for the recipient or to terminate eligibility.

CBMS alerts. Caseworkers are not properly following up on the CBMS system alerts related to eligibility.

Why does this problem matter?

By not addressing CBMS alerts and not taking action to ensure timely termination of benefits for programs that have a timeline attached, the Department may be paying benefits to Medicaid recipients who are ineligible.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Matching, Level of Effort, Earmarking. Classification of Finding: Material Weakness.)

¹Total known questioned costs of \$287: \$14 identified in 1 of 63 payments selected; \$273 identified in payments outside of the 63.

Recommendation No. 55:

The Department of Health Care Policy and Financing should ensure that Medicaid benefits are terminated timely when recipients become ineligible by:

- a. Correcting the CBMS problem related to the Transitional Medicaid program to ensure prompt termination of eligibility when a beneficiary does not submit a required Transitional Benefits Report. The Department should determine the individuals affected by this problem and should terminate eligibility for individuals who are not complying with the rules for this program.
- b. Establishing the CBMS alert to notify caseworkers who maintain recipients' eligibility in the Transitional Medicaid program.
- c. Ensuring that county departments of human/social services and Medical Assistance sites address all CBMS alerts in a timely manner.

Department of Health Care Policy and Financing Response:

- a. and b. Agree. Implementation date: November 2010 (Medical Services Board rules), June 2011 (CBMS changes to eliminate Transitional Benefits Reports and need for related CBMS alerts), July 2010 (CBMS changes implemented for impacted individuals).

The Department has simplified the Transitional Medicaid program, so that 1931 clients will automatically receive medical coverage for 12 months when their earned income is over 100 percent of the federal poverty level. This change was approved by the Medical Services Board on September 10, 2010, the rule (8.100.4.I.1) became effective November 30, 2010, and systems changes were made July 2010; however as stated below final transitional medical reporting changes will take place June 2011.

The Department plans to implement additional changes in CBMS in June 2011 to eliminate the Transitional Benefits Reports and the need for relevant CBMS alerts. The Department has implemented changes for impacted individuals when it implemented changes for the 1931 adults in July 2010.

- c. Partially Agree. Implementation date: June 2011 (CBMS changes to eliminate Transitional Benefits Reports and need for related CBMS alerts).

The Department partially agrees with the recommendation because of the large number of alerts built in CBMS workers, CBMS alerts are not always an effective means to prompt actions by CBMS workers. However, the Department has identified certain alerts that are critical to the eligibility determination process and trains CBMS workers to work those specified alerts.

Controls Over Eligibility Determinations

The Department is responsible for ensuring that Medicaid and CBHP payments are made only on behalf of eligible individuals, in accordance with federal guidelines. In Colorado, as stated previously, the eligibility sites, county departments of human/social services and Medical Assistance sites, are responsible for administering the Medicaid and CBHP benefit application process. At these sites, caseworkers enter applicant data into the CBMS; these data are used to determine

applicants' eligibility for program benefits. The eligibility data in CBMS feeds into the MMIS, which pays providers for the services that beneficiaries receive.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's controls over the data in CBMS used to determine eligibility for Medicaid and the CBHP program.

What audit work was performed and how were results measured?

We tested a sample of 63 Medicaid payments and 60 eligible CBHP recipients and the associated recipient case files to determine whether the data in CBMS were consistent with information in the recipient's file and whether eligibility was accurately determined for either the Medicaid or CBHP program.

Eligibility for the Medicaid and CBHP programs is based on federal regulations and Department rules and is based on information input by caseworkers into CBMS. CBMS is programmed to use this information to determine an individual's eligibility in a medical assistance program. Specific programming requirements for two aspects of Medicaid and CBHP eligibility determination are described below.

1931 Medicaid Program. In order to be eligible for this program, an applicant must have limited income and be part of a family with children or be a qualified pregnant woman. Individuals who are over the age of 19, have no children, and are not pregnant are not eligible for this program. To address this requirement, the Department programmed CBMS to deny eligibility if the entire family was not applying for medical assistance.

Med Spans. For each recipient eligible to receive medical assistance, whether Medicaid or CBHP, CBMS creates a "med span," which states the eligibility period for that recipient and allows MMIS to accept claims on behalf of the recipient for services received during the period.

In addition, Department rules specify the criteria for determining the household size and the amount of resources to include when determining an individual's Medicaid or CBHP eligibility. For example, an unborn child is included in the household size when determining Medicaid eligibility, and a checking account balance should be included as resources for the individual.

What problem did the audit work identify?

Our Fiscal Year 2010 audit noted four issues in CBMS related to the 1931 Medicaid program, the med spans used in CBMS to identify a recipient's eligibility, and two other system issues, as noted below.

- **1931 Medicaid Program.** During our testing of the 60 CBHP-eligible recipients, we noted one recipient who was determined eligible for CBHP for one month; however, this recipient should have been determined eligible for the 1931 Medicaid program. Therefore, we identified questioned costs for this recipient of about \$155¹ in payments made on behalf of this recipient in the CBHP program.
- **Med Spans.** We identified three beneficiaries in our Medicaid sample and two beneficiaries in our CBHP sample where the CBMS med span either was not in the system for the correct program or was not in the system for the benefits period. Overall, total known Medicaid questioned costs for these errors were \$2,520²; this includes Medicaid questioned costs found in our CBHP sample above.

Other system issues. We noted two additional issues during our sample testing for Medicaid. However, eligibility was not affected, and there are no known questioned costs for either issue.

- For one case, the household size did not include the unborn child of a pregnant woman, as program rules require.
- In the second case, the recipient had a checking account balance of about \$50 that was not included as part of the individual's resource amount.

Why did the problem occur?

1931 Medicaid Program. According to the Department, it improperly programmed CBMS to deny eligibility for Medicaid if not all household members applied for medical assistance. Documentation was obtained to confirm this programming change. The Department reported that in April 2010 it discussed the 1931 Medicaid program with the federal Centers for Medicare and Medicaid Services (CMS), and CMS stated that not all household members were required to apply for medical assistance in order for an individual to be eligible for this program. Therefore, the Department changed CBMS in July 2010 to correct the programming error. In addition, in August 2010, the Department redetermined eligibility for all individuals affected in the 1931 Medicaid program retroactively from the May 2010 eligibility period to the current period of the CBMS change.

Med Spans. The Department is investigating the causes for the problems with the med spans that were identified.

Other system issues. The Department is investigating the causes for the other system issues that were identified. However,

- In reviewing CBMS, it appears the caseworker properly input the unborn child to be considered as part of the household, but we found CBMS did not include the unborn child as a member of the household when determining eligibility for the household.
- The Department stated that CBMS was including the checking account balance as a portion of the individual's income, yet the balance was not showing up as a resource amount.

Why does this problem matter?

Inaccurate information in CBMS can result in the Department's improperly denying or granting Medicaid or CBHP eligibility, which can cause payments on behalf of these individuals to be made in error. The federal government can disallow program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors. It should also be noted that CBHP has a reimbursement rate of 65 percent from the federal government, while the Medicaid program has a reimbursement of 61.59 percent for Fiscal Year 2010.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Matching, Level of Effort, Earmarking; Subrecipient Monitoring. Classification of Finding: Material Weakness.)

¹Total known CBHP questioned costs of \$155: \$155 identified in 1 of 60 recipients selected.

²Total known Medicaid questioned costs of \$2,520: \$116 identified in 1 of 63 payments selected; \$2,404 identified in payments outside of the 63.

Recommendation No. 56:

The Department of Health Care Policy and Financing should ensure the accuracy of eligibility determination for Medicaid and the Children's Basic Health Plan (CBHP) by:

- a. Ensuring that any recipients improperly denied eligibility for the Medicaid 1931 program are re-analyzed for Medicaid eligibility.
- b. Identifying the ineligible recipients receiving Medicaid benefits who were eligible for CBHP and reclassifying the payments to ensure that the correct federal reimbursement was received.
- c. Identifying the recipients approved for CBHP eligibility who were improperly denied Medicaid eligibility and the medical payments for those recipients and reclassifying the payments to ensure that the correct federal reimbursement was received.
- d. Continuing to review the med span and the other system issues identified and make any changes to CBMS that are determined necessary to correct these issues. In addition, the Department should ensure that the benefits paid for the recipients identified were paid through the correct program and recover any payments, as appropriate.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: July 2010 and ongoing.

Decision Table changes were implemented in CBMS on July 25, 2010 to reflect the policy change for the 1931 category of assistance. CBMS is now determining eligibility for 1931 clients correctly. This means that all household members do not have to request Medical Assistance in order to receive 1931 eligibility. The current program logic will now allow 1931 eligibility for these clients. Parents affected by the policy change were reenrolled in 1931 through a mass update on August 14, 2010.

In May 2010 through July 25, 2010, Department staff worked with OIT CBMS staff to run reports to identify those who were improperly denied Medicaid eligibility in CBMS and manually make changes in CBMS for their eligibility. Department eligibility staff also worked with Department budget staff to ensure that payments were reported and classified appropriately during this time.

The Department will continue to identify and review med span issues and where necessary prioritize CBMS changes to correct these issues. Recoveries will be handled through the regular, established processes with the counties.

Certifications for Laboratory Providers

The federal Clinical Laboratory Improvement Amendment (CLIA) program establishes quality standards for laboratory testing to ensure accurate, reliable, and timely patient test results across laboratories. The CLIA program, overseen by the federal Centers for Medicare and Medicaid Services (CMS), requires certification to ensure that laboratories meet these standards. Under federal Medicaid regulations, all providers of laboratory services, including physicians' offices that perform less complex laboratory work, must be CLIA-certified to receive reimbursement under the Medicaid program. A provider's CLIA certification specifies the level of laboratory services the provider is permitted to perform. The Department is responsible for having controls in place to ensure that providers are CLIA-certified before they are paid through MMIS.

In Colorado the Department of Public Health and Environment conducts the CLIA certification process for laboratories on behalf of CMS. In Fiscal Year 2010 the State paid about \$37.1 million to providers of laboratory services under the Medicaid program. The Department of Health Care Policy and Financing (Department) processed these payments through MMIS. According to the Department, 1,350 providers received Medicaid payments during Fiscal Year 2010 for laboratory services; however, the Department could not identify how many of these providers were CLIA-certified. The Department also noted there are about 2,700 currently active CLIA numbers for Colorado included within a federal database that shows all providers with CLIA certifications.

What was the purpose of the audit work?

The purpose of our audit work was to determine whether the Department had implemented our Fiscal Year 2009 recommendation to ensure that providers of laboratory services are properly certified. This recommendation stated that the Department should improve controls over payments to laboratory providers for the Medicaid program by (1) ensuring that the MMIS edits are working as intended to ensure compliance with CLIA requirements; (2) until the edits are working, establishing an alternative method to verify that only providers with a CLIA certification are receiving payment for laboratory services; and (3) identifying and recovering any payments erroneously made to laboratories that were not CLIA-certified.

What audit work was performed and how were results measured?

The Department is responsible for having controls in place to ensure that providers are CLIA-certified before they are paid through the MMIS. We reviewed the Department's actions taken to implement our prior year recommendation. In its response to the Fiscal Year 2009 recommendation, the Department agreed with

each recommendation and stated that (1) system changes for the MMIS edits were planned to be completed by July 2011, (2) system changes would be implemented in December 2009 to allow the Department to identify payments for CLIA procedures and determine if the provider was properly CLIA-certified, and (3) by March 2010, the Department would identify and attempt to recover any payments erroneously made to non-CLIA certified providers.

Based on the Department's response, our testwork included reviewing the Department's update to our prior year recommendation, obtaining evidence for the December 2009 system change, and determining whether the Department implemented an alternative method to identify payments for providers that were not properly CLIA-certified until the CLIA edit was implemented in the MMIS system. In addition, we performed testwork to determine whether the Department has identified and recovered any payments erroneously made to non-CLIA certified providers.

What problem did the audit work identify?

Problems have been identified with the adequacy of the Department's controls to ensure laboratories are CLIA-certified prior to receiving payment from the Medicaid program since our Fiscal Year 2001 audit. We determined that the Department has not implemented the Fiscal Year 2009 recommendation.

- The system change for MMIS edits is not due to be completed until July 2011. We reviewed the system change documentation and found that the changes the Department is currently planning to make in July appear to address the concerns we have noted in prior years.
- The Department has conducted analysis on CLIA information in MMIS; however, the Department has not fully implemented its alternative method or started to recover any erroneous payments to noncertified providers for laboratory services. Specifically, during Fiscal Year 2010 the Department began to analyze the providers with CLIA information in MMIS as part of its investigation of an alternative method of ensuring that the laboratory claims paid are allowable. The Department performed a post-payment review of claims for laboratory services paid during 2008 and 2009 by comparing CLIA certification numbers in MMIS to a federal database that includes all providers with a CLIA certification.

During its investigation, the Department noted that in some cases the CLIA certification numbers provided by providers and put into MMIS were not those of providers, but rather were those of laboratories used by the providers; therefore, the Department suspended further review. Providers found utilizing other providers' CLIA numbers instead of their own were

turned over to the Department's Program Integrity Division for further investigation of provider claims and laboratory payments. In addition to the preliminary analysis discussed above, the Department stated that it has begun analysis on about \$18.7 million of laboratory payments for Fiscal Year 2010.

Why did the problem occur?

The Department has not developed and implemented controls to ensure that all providers receiving Medicaid funds for laboratory services are CLIA-certified. Specifically, system edits are not yet in place to ensure providers are properly CLIA-certified prior to receiving Medicaid payments for laboratory services. In addition, the Department has not implemented its alternative process for reviewing Medicaid payments for laboratory services to ensure providers are CLIA-certified, nor has it identified and recovered payments to laboratory providers that are not CLIA-certified.

Why does this problem matter?

The Department continues to lack assurance that Medicaid payments for laboratory services are made only to providers that have the required CLIA certification. The federal government may disallow payments made to laboratory providers that are not CLIA-certified. The Department has found evidence that it may have inappropriately paid providers who are not CLIA-certified.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions. Classification of Finding: Material Weakness.)

Recommendation No. 57:

The Department of Health Care Policy and Financing should improve controls over payments to laboratory providers for the Medicaid program by:

- a. Continuing to work to implement the Medicaid Management Information System (MMIS) edits necessary for accepting complete certification information from providers and verifying that the edits are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements.
- b. Continuing to implement its alternative method to verify that only providers with CLIA certification are receiving payments through the Medicaid program until the MMIS edits have been implemented.

- c. Continuing to review laboratory payments to identify providers who are not certified and are receiving payments, including the completion of the review of 2008 through 2010 laboratory payments.
- d. Identifying and recovering any payments made to providers that were not CLIA-certified, as appropriate.

Department of Health Care Policy and Financing Response:

- a. Agree. Implementation date: July 2011.

The Department is currently on track with implementation of updates and system changes to MMIS to accomplish this recommendation.

- b. Agree. Implementation date: July 2011.

The Department is currently on track with implementation of updates and system changes to MMIS to accomplish a long-term solution. Until then, the Department will continue with the alternative method of actively reviewing laboratory claims to identify inappropriate payments to providers who are not CLIA-certified and will begin recovery for any claims paid inappropriately.

- c. and d. Agree. Implementation date: December 2011.

The Department is actively reviewing Fiscal Year 2008 through Fiscal Year 2010 laboratory claims to identify inappropriate payments to providers who are not CLIA-certified and will begin recovery for any claims paid inappropriately.

Provider Eligibility

Providers in the Medicaid program are required to meet applicable federal and state regulations in order to participate and receive funding through this program. For example, federal and state laws require that certain types of providers, such as hospitals and nursing facilities, be licensed through the Departments of Regulatory Agencies (DORA) or the Department of Public Health and Environment (DPHE). All providers are required to sign a provider participation agreement and disclose certain information, such as the owners' names and addresses and the business name and address.

What was the purpose of the audit work?

The purpose of our audit work was to determine whether the Department is ensuring that all providers paid for services are licensed, if necessary, as required by federal regulations and Department rules. In addition, we tested to ensure that Medicaid health providers have a National Provider Identification number (NPI), as required by federal regulations.

We also determined whether the Department had implemented our Fiscal Year 2009 recommendation to improve its controls over eligibility of Medicaid providers by: (1) ensuring that MMIS contains current licensing information for all Medicaid providers that are required to have a license; (2) developing and implementing a process for verifying the current licensure of all providers that are required to have a license, including out-of-state providers; and (3) ensuring that all providers have valid current provider participation agreements or contracts.

What audit work was performed and how were results measured?

During our Fiscal Year 2010 audit we reviewed a sample of 85 providers to determine whether each provider was appropriately licensed, each provider file contained current licensing information and provider participation documentation, and that the appropriate licensing information appeared in MMIS, including NPI numbers.

According to federal regulations the Department is responsible for having controls in place to ensure that only eligible providers participate in and receive funding through the Colorado Medicaid program. Specifically, for providers that are required to be licensed, the Department is responsible for ensuring that the providers have current licenses. In addition, the Department stated in previous years that this licensing information would be recorded in MMIS.

Federal regulations and Department rules require all providers to sign provider participation agreements before they are enrolled in the Medicaid program. The provider participation agreement requires compliance with state and federal regulations for the program and specifies the responsibilities of the Department and the provider. The agreement also allows for the billing of services and the payment of those services by the Department. According to Department staff, the provider files should contain the provider participation agreements.

Federal regulations (45 CFR 162.410) require Medicaid health providers to have a National Provider Identification (NPI) number. Further, Section 45 CFR 160.103 defines a health care provider as a “provider of medical or health services” and “any other person or organization who furnishes, bills or is paid for health care in the normal course of business.”

We also performed testing to determine the implementation status of our prior year recommendation. During Fiscal Year 2009 the Department agreed with our recommendation and acknowledged its responsibility to ensure eligibility of its providers. The Department responded that it would continue to establish and improve systematic methods of gathering provider licensure data from the licensing agencies and recording it in MMIS, and continue to work with DPHE to implement automated updates of MMIS from monthly DPHE reports. In the interim, the Department staff will review and update MMIS with DPHE licensure information. For out-of-state providers the Department will seek paper copies of licensure. In addition, the Department will continue to direct its fiscal agent to ensure that provider files contain valid current provider participation agreements or contracts.

What problem did the audit work identify?

In our Fiscal Year 2010 audit, we again identified instances in which current licensing information and NPI information was not reflected in MMIS for providers that were required to be licensed. We also identified instances in which current provider license information and provider participation agreements were not maintained in providers' files. Given the errors noted, we determined that the Department did not implement the Fiscal Year 2009 recommendation.

Licensing. Of the 85 providers in our sample, all were required to be licensed. These 85 providers included 21 nursing facilities, 56 other providers (e.g., physicians, behavioral health organizations, health maintenance organizations, and a federally qualified health center), and eight out-of-state providers. During our testwork, we found that for 16 (19 percent) of those 85 providers, current licensing information was not reflected in MMIS. Specifically:

- **Nursing Facilities.** Current licensing information was not reflected in MMIS for six (29 percent) of the 21 in-state providers we reviewed. However, we were able to confirm that these providers were licensed.
- **Other Providers.** Current licensing information was not reflected in MMIS for six (11 percent) of the 56 providers we reviewed. However, we were able to confirm that these providers were licensed.
- **Out-of-State Providers.** Current licensing information was not reflected in MMIS for five (63 percent) of the eight out-of-state providers we reviewed, nor was it contained in the providers' files. However, we were able to confirm that four of these providers were licensed through review of their state's licensing agencies. In addition, we could not verify through any sort of review that one provider was licensed. Additionally, the Department reported as of August 2010, about 830 out-of-state providers appeared to

have inactive licenses or had limited claims activity and should not be participating in the Medicaid program. According to the Department, these providers are currently being reviewed for termination from the system.

Provider Participation Agreements. Ten of the 85 (12 percent) provider files reviewed did not contain the required provider participation agreements. Of these providers, one was a nursing facility and nine were other providers.

National Provider Identification (NPI) Number. During our testwork, we found that two (2 percent) providers in our sample did not have an NPI number recorded in MMIS. Of these providers, one was considered an “other provider” type and one was an “out-of-state provider” type. In addition, both were providers of health care services to Medicaid beneficiaries.

Why did the problem occur?

We found that the Department did not implement the prior year recommendation. During the current fiscal year the Department implemented an alternative method for updating provider licenses on a semi-regular basis; however, a process of semi-automated monitoring and updates of licensure is being developed as time allows.

According to the Department, there is no process in place to regularly verify the licensure of out-of-state providers. In addition, for the exceptions identified without an NPI number, the Department stated NPI numbers were not obtained from the providers that did not have claims paid to them; however, each of the providers did provide services during the fiscal year.

The Department also indicated that some of the providers’ paperwork, such as provider participation agreements, is missing due to the fact that the current fiscal agent for the Department was never provided with some paperwork by the prior fiscal agent. Further, it stated that competing priorities within the Department have delayed its fiscal agent to ensure that provider files contain enrollment information.

Why does this problem matter?

Without properly licensed providers and providers with no participation agreements, Medicaid beneficiaries may be receiving substandard services. In addition, the State could lose Medicaid funding by allowing unlicensed providers to bill and be paid for services that are unallowable under the Medicaid program.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Allowable Costs/Cost Principles, Activities Allowed or Unallowed, Special Tests and Provisions. Classification of Finding: Material Weakness.)

Recommendation No. 58:

The Department of Health Care Policy and Financing should improve its controls over eligibility of Medicaid providers by:

- a. Ensuring that the Medicaid Management Information System (MMIS) contains current licensing information for all Medicaid providers that are required to have a license. Until the implementation of licensure information is automatically updated in MMIS, the Department should implement an alternative method of ensuring that all providers are currently licensed.
- b. Developing, implementing and documenting a process for verifying the current licensure of all providers that are required to have a license, including out-of-state providers.
- c. Ensuring that all providers have valid current provider participation agreements.
- d. Ensuring that all providers have a National Provider Identification (NPI) number recorded in MMIS, if applicable.

Department of Health Care Policy and Financing Response:

Partially Agree. Implementation date: June 2011.

The Department partially agrees because the Centers for Medicare and Medicaid Services (CMS) has issued a request for comment on proposed rules to implement the Affordable Care Act which would establish procedures under which screening is conducted for providers of medical or other services and suppliers in the Medicaid program. These proposed rules include sections regarding provider licensure, reenrollment and NPI. A final rule is expected to be released by March 2011. In order to be compliant with federal rule, the Department cannot formulate a specific plan until the rules are final. The Department will develop a plan regarding provider licensure, re-enrollment and NPI which is consistent with the final rule and addresses this finding by June 2011, or 3 months after the release of the final rule, whichever is later.

As of October 2010, about 600 of the out-of-state providers noted in this finding had been terminated from the program or had updated licensure information recorded in MMIS. In regards to the NPI finding, the

Department does not pay providers without an NPI, if applicable. In the finding, two providers were rendering physician providers, not billing providers.

Auditor Addendum:

Federal regulation defines a health care provider to include those that provide services, not only those that bill for services (45 CFR 160.103). Both providers identified as exceptions in our comment due to lack of an NPI number provided services and, therefore, are required to have an NPI number.

Income, Eligibility, and Verification System Compliance for the Medicaid Program and the Children’s Basic Health Plan

The Department utilizes CBMS, which interfaces with the federal Income, Eligibility, and Verification System (IEVS) to verify earned and unearned income information used for eligibility determinations for Colorado’s public assistance programs, including Medicaid and the CBHP program. IEVS provides the State with applicant income information from the Social Security Administration, the Internal Revenue Service, and the Department of Labor and Employment (DOLE). Through IEVS, these agencies’ records are matched with the social security numbers of individuals applying for public assistance programs. The purpose of the match is to verify earned income as well as to identify instances in which applicants have potentially misstated their earned and unearned income. CBMS is programmed to require the input of social security numbers of all individuals applying for public assistance, as well as the social security numbers of their family members. The social security numbers are used to compare the income information with the information in IEVS. If any of the CBMS income-related data reported by an individual do not match the data in the other systems, a “hit” will be produced via a CBMS system alert and returned to the county or Medical Assistance (MA) site caseworker for research and resolution. The Department is responsible for ensuring that caseworkers follow federal regulations for the Medicaid program and state regulations for the CBHP program.

What was the purpose of the audit work?

The purpose of the audit work was to determine if IEVS hits were researched and resolved by the caseworker as required by federal regulations for Medicaid and state regulations for CBHP.

What audit work was performed and how were results measured?

The audit work included reviewing 63 Medicaid payments and the associated case files and 60 CBHP recipient case files to determine whether IEVS hits were researched, resolved, and documented in CBMS. We reviewed comments in the case files and in CBMS for references to identified IEVS hits.

Federal regulations require that the Department use data interfaces (i.e., data comparisons among information systems) to verify the validity of recipient-provided data, and that caseworkers verify IEVS information on hits within 45 days of receiving the hits for the Medicaid program. In addition, the Department's State Plan filed with the federal government states that the Department will "follow up" and reconcile IEVS hits.

State regulations require that caseworkers verify IEVS information annually or at the time of a recipient's application or reenrollment in the CBHP program.

What problem did the audit work identify?

In prior years' audits and again in the Fiscal Year 2010 audit, we found that caseworkers were not addressing all IEVS hits for the Medicaid and CBHP programs. During our 2008 and 2009 audits, we recommended the Department ensure that all county departments of human/social services and MA sites address IEVS hits for the Medicaid program and resolve any discrepancies within 45 days, as required by federal regulations. In addition, we recommended that all counties and MA sites have access to the IEVS data and research and resolve any discrepancies required by state regulations for the CBHP program. Further, we recommended that the Department incorporate IEVS requirements stated in state regulations, in the CBHP State Plan, and in the Department rules for CBHP. The results of our Fiscal Year 2010 audit indicate that the prior year recommendations for both programs have not been addressed.

During our sample testing, we found in three of the 63 Medicaid sampled files and in one file associated with the sampled case files, IEVS hits related to recipients' earned income information from DOLE. For all four of these files, neither the case file nor CBMS contained any evidence that the county caseworker had researched and resolved the IEVS hits. In one case, we determined that the differences affected the recipient's eligibility for Medicaid benefits, which resulted in \$3,993¹ in known questioned costs.

We also found seven additional cases tested as part of our CBHP sample, and four cases related to those in our CBHP sample, in which IEVS hits had not been addressed. Although these hits were identified during our testing of CBHP case files, they affected Medicaid eligibility for either the recipient in our sample for a

period when they were on Medicaid or other household members within the sampled case file. The hits on these case files resulted in questioned costs totaling approximately \$198¹ for the Medicaid program.

Of the 60 CBHP case files we reviewed, including two of those that affected the Medicaid program, 18 had produced hits indicating differences between recipients' reported income shown in CBMS and that shown in IEVS. For all 18 of these files, neither the case file nor CBMS contained any evidence that the caseworker had researched and resolved the IEVS hits. In one case eligibility was affected, which resulted in \$1,340² in known questioned costs. Specifically, this case caused a change in the recipient's income bracket due to receiving a higher income than that reported by the recipient. This change in income bracket would have caused the recipient to pay an enrollment fee in addition to a higher co-pay for the CBHP program. Because the required enrollment fee was not paid, the recipient is not eligible for the CBHP program, resulting in \$1,340 of known questioned costs mentioned above.

Why did the problem occur?

In the prior year, the Department stated that it received funding to implement changes in CBMS. In addition, the Department stated that it is unable to implement CBMS changes because the planned changes would adversely affect other financial programs but that it will work with its contractor and other state departments to determine alternatives for implementation.

The Department has not provided instruction or training to caseworkers at counties and MA sites to address IEVS hits. The IEVS requirements for the CBHP program were not incorporated into the State Plan or Department rules for the CBHP program. Additionally, caseworkers at MA sites do not have access to IEVS information; therefore, these caseworkers are unable to identify and address any income discrepancies between IEVS information and individuals' reported information in CBMS. The Department has not made changes in CBMS so that all counties and MA sites can verify income through IEVS and address any discrepancies.

Why does this problem matter?

IEVS is designed to verify income as well as detect instances in which participants misreport earnings and receive medical assistance on the basis of incorrect or incomplete information. If timely action is not taken on all IEVS hits, the Department increases its risk of providing benefits to ineligible individuals, paying incorrect benefits, and having payments disallowed by the federal government.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Material Weakness.)

¹Total known Medicaid questioned costs of \$4,191: \$0 identified in the 63 payments selected; \$4,191 identified in payments outside of the 63.

²Total known CBHP questioned costs of \$1,340: \$1,340 identified in 1 of 60 cases reviewed; \$0 identified in other recipients associated with the 60.

Recommendation No. 59:

The Department of Health Care Policy and Financing should ensure that county departments of human/social services and Medical Assistance (MA) sites are researching and resolving Income, Eligibility, and Verification System (IEVS) data discrepancies for the Medicaid and Children's Basic Health Plan programs by:

- a. Ensuring that all county departments of human/social services and MA sites have access to the IEVS data.
- b. Ensuring county departments of human/social services and MA sites are researching and resolving Medicaid IEVS data discrepancies as required by federal regulations and in accordance with the State Plan filed with the federal government by implementing CBMS changes that do not adversely affect other programs. If this is not feasible, develop an alternative plan to resolve IEVS hits for the Medicaid program.
- c. Ensuring that all county departments of human/social services and MA sites research and resolve any discrepancies as required by state regulations for the CBHP program.
- d. Incorporating IEVS requirements identified in state regulations within the Children's Basic Health Plan program's State Plan and within the Department rules for this program.

Department of Health Care Policy and Financing Response:

- a. Agree. Implementation date: July 2011.

The Department, Department of Human Services (DHS), and the Governor's Office of Information Technology (OIT) have been working with the CBMS maintenance and operations vendor, Deloitte Consulting LLC to implement changes into CBMS so that county departments and medical assistance sites can verify income through IEVS. The January 2011 implementation data was postponed until July 2011 because of delays in hiring contractors to gather business requirements and because of software and hardware upgrades to CBMS (Technology Refresh) that occurred in the fall of 2010.

- b. Agree. Implementation date: July 2011.

The Department, DHS, and OIT have developed feasible alternatives to implement IEVS for all medical assistance programs that are acceptable to DHS and that will not have adverse impacts on the financial programs DHS administers.

- c. Agree. Implementation date: July 2011.

The planned CBMS changes for IEVS will permit county departments and medical assistance sites to verify income through IEVS as well as research and resolve any discrepancies as required by state regulations for the CBHP program.

- d. Agree. Implementation date: January 2012.

Once IEVS is implemented into CBMS, the Department will incorporate IEVS requirements identified in state regulations within the CBHP's state plan and within the Department rules for this program.

Controls Over Data Input for the Medicaid Program

To receive public medical assistance in Colorado, including Medicaid, individuals and families may apply for benefits at an eligibility site, which is either their local county department of human/social services or a Medical Assistance (MA) site.

Caseworkers enter applicant-provided data into CBMS; these data are used in making eligibility determinations. The Department is responsible for supervising the eligibility sites' administration of the Medicaid program.

What was the purpose of the audit work?

The purpose of the audit work was to assess the adequacy of the Department's controls over data input into CBMS used to determine Medicaid eligibility and to determine whether the Department implemented our prior year recommendation regarding controls over data input.

What audit work was performed and how were results measured?

During our Fiscal Year 2009 audit we recommended that the Department improve controls over Medicaid program eligibility determinations and data entry into CBMS by ensuring that county departments of human/social services and MA sites have in place effective supervisory reviews of CBMS data entry; reviewing counties' and MA sites' data input; monitoring their supervisory reviews and performing follow-up procedures, as appropriate; and expanding the Medicaid training and technical assistance provided to counties and MA sites to emphasize the issues identified.

We reviewed 63 Medicaid payments and the associated recipient case files to determine whether the data supporting the recipients' eligibility had been accurately entered into CBMS. In addition, we performed our testing and measured it against the Department's prior year response. Last year, the Department agreed with our recommendation and stated that it would perform a multi-faceted approach, including:

- Submission of quality improvement plans, including data entry, by county and MA sites. After receiving and reviewing the reports the Department will identify and work with counties to assist in improving methods, including supervisory reviews. Supervisor reviews of data entry will also be submitted.
- Training and technical assistance to improve performance.
- Planning to initiate two system-related processes to help with reducing data entry errors such as an online application in the spring of 2010 and streamlining of CBMS screens and fields to increase efficiency of data entry.

The Department planned to implement this recommendation in phases between February and December 2010.

What problem did the audit work identify?

Our Fiscal Year 2010 audit revealed that the Department did not implement the Fiscal Year 2009 recommendation and that errors continue to increase. Of the 63 Medicaid payments we reviewed during our current audit, 21 (33 percent) contained at least one data entry error, compared to our Fiscal Year 2009 testing in which 16 percent of case files reviewed contained at least one data entry error. We identified five types of data errors entered into CBMS. However, only errors related to income resulted in \$18,562¹ known questioned costs.

- **Resources.** In seven cases, either the caseworker had not entered into CBMS the beneficiary's reported financial resources or resource amounts were not updated.
- **Identity and Citizenship.** In 10 cases, citizenship and/or identity information was not consistent between CBMS and the case file. For example, a case file would contain a social security card, Affidavit as Proof of Lawful Presence, or a driver's license; however, this information had not been entered into CBMS. We did not identify any cases where the beneficiary was not a U.S. citizen.
- **Income.** In four cases, income was input incorrectly into CBMS. However, eligibility was only affected in one case which resulted in all of the questioned costs noted above.
- **Health Insurance.** In one case, the application stated the beneficiary had health insurance. The insurance was not mentioned in CBMS.
- **Type of Residence.** In one case, the caseworker incorrectly entered the client's residence as a nursing home, although the client never resided in a nursing home.

In addition, we found that while the Department continues to work towards implementing its multi-faceted approach, it has not fully implemented its plan. Specifically, Medical Eligibility Quality Improvement Program quarterly reports for the first year are anticipated to be complete in August 2010. The Department has provided some training; however, it needs to address its supervisory reviews regarding data entry. In addition, other parts of the plan for full implementation have been delayed for two reasons, such as a new vendor being chosen and contract backlogs within the Department.

Why did the problem occur?

While the Department has provided training, data entry errors continue to indicate a need for supervisory review and focused training at the counties and MA sites related to data entry and Medicaid eligibility requirements. The Department has not fully implemented its monitoring plan, including follow up, to ensure that effective supervisory review processes are in place at the counties and MA sites and that all caseworkers are adequately trained on appropriate data entry and eligibility criteria, including comparing case file documentation to CBMS data.

Why does this problem matter?

Data entry errors can increase the risk that Medicaid eligibility determinations are inaccurate or that individuals who are not eligible for Medicaid receive benefits. In general, data entry errors compromise the integrity of the data in CBMS.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Material Weakness.)

¹Total known questioned costs of \$18,562: \$6,645 identified in one of 63 payments selected; \$11,917 identified in payments outside of the 63.

Recommendation No. 60:

The Department of Health Care Policy and Financing should improve controls over Medicaid program eligibility determinations and data entry into the Colorado Benefits Management System (CBMS) by:

- a. Ensuring that county departments of human/social services and Medical Assistance (MA) sites have in place effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process.
- b. Reviewing counties' and MA sites' data input and monitoring their supervisory reviews.
- c. Continuing to expand the Medicaid training and technical assistance provided to counties and MA sites, with an emphasis on improving data entry accuracy.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: Implemented December 2008 and ongoing (MEQIP); April 2011 (Training and Technical Assistance); February 2011 (IDE); June 2011 (Supervisory Review).

- a. The Department monitors the timely processing of applications of the counties and medical assistance sites through the Medical Eligibility Quality Improvement Project (MEQIP). As of December 2009, 69 of 70 counties and medical assistance sites submitted their quality improvement plans that included timely processing. Since April 2009, the Department has reviewed and analyzed data from the counties and delivered training and technical assistance to counties. The Department held five regional trainings throughout the state, between April and June 2010 training approximately 100 eligibility site supervisors and quality staff on data entry errors. The Department plans to hold an additional six regional trainings in the spring of 2011. The supervisors are responsible for submitting their review and findings of CBMS data entry. The addition of supervisory reviews will be integrated in a future phase of MEQIP in 2011.

The Intelligent Data Entry (IDE) project seeks to redesign the front end of CBMS to streamline the CBMS screens, eliminate unused data fields within CBMS, and to eliminate duplicative data entry into CBMS. This project will greatly increase the productivity of the CBMS worker, reduce the data entry error rates and improve the overall timeliness of application processing. The delay in implementation of IDE from late 2010 to early 2011 was caused by the need to complete the CBMS technology refresh in the fall of 2010.

- b. Since April 2009, the Department has reviewed and analyzed data from the counties and delivered training and technical assistance to counties. The supervisors are responsible for submitting their review and findings of CBMS data entry. The addition of supervisory reviews will be integrated in a future phase of MEQIP in 2011.
 - c. The Department held five regional trainings throughout the state, between April and June 2010 training approximately 100 eligibility site supervisors and quality staff on data entry errors and plans to host an additional six regional conferences in the spring of 2011. The Department has continued to expand its training and technical assistance provided to the counties and medical assistance sites.
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Family Planning Expenditures

Under federal Medicaid regulations, the Department can receive federal reimbursement up to 90 percent of allowable expenditures for family planning services within the Medicaid program. Family planning services are generally intended to control family size by preventing or delaying pregnancies and include such activities as counseling and patient education, examination and treatment by medical professionals, laboratory examinations and tests, and pharmaceutical supplies and devices. Family planning services are provided through both fee-for-service and the Managed Care Program under Medicaid. The Department uses a specific methodology to calculate family planning expenditures under the Managed Care Program. According to the Department, it paid about \$1.2 million in Medicaid family planning expenditures during Fiscal Year 2010.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department had implemented our Fiscal Year 2009 recommendation to ensure that the Department is accurately calculating its family planning expenditures and submitting accurate and complete claims for federal reimbursement. This recommendation stated that the Department should improve its controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by (1) completing its review of the methodology used to calculate and report family planning expenditures and developing and implementing written policies and procedures for the methodology; (2) training all staff on the policies and procedures involved with the methodology; (3) maintaining all supporting documentation used for the calculation of family planning expenditures; (4) ensuring that supervisors review the data used, the calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government; (5) ensuring that all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures; and (6) submitting the Department's methodology for calculating and reporting family planning expenditures to the federal government for approval, as appropriate.

What audit work was performed and how were results measured?

We reviewed the Department's response to the Fiscal Year 2009 recommendation and conducted audit work to determine whether the Department implemented the recommendation. In its response, the Department agreed with each part of the recommendation and stated that the majority of the recommendations would be implemented by June 2010. The Department would complete its review of the methodology used to calculate and report family planning expenditures and develop and implement detailed written policies and procedures for family

planning expenditures. The Department also agreed to maintain all supporting documentation used in the calculation, train staff on policies and procedures, and ensure that supervisors who oversee staff review data, calculations, and support used for reporting of the family planning program. Further, the Department stated that it would submit its current methodology to the federal government and utilize COFRS data based on its current methodology for calculating and reporting family planning expenditures.

What problem did the audit work identify?

The Department did not record entries during Fiscal Year 2010 for family planning expenditures at the full reimbursement level of 90 percent by the federal government; instead, according to the Department, about \$1.2 million was submitted for reimbursement at the 50 percent rate. The Department has submitted its family planning methodology to the federal government for approval; however, the Department stated that it has not implemented the remainder of our Fiscal Year 2009 recommendation. Therefore, the remaining parts of the recommendation were not tested for implementation.

Why did the problem occur?

The Department stated that it did not implement the outstanding parts of the Fiscal Year 2009 recommendation primarily due to the delay in the approval of the family planning methodology with the federal government. In addition, the federal government was performing an audit of the family planning program. The Department decided to wait until the methodology is approved and the federal audit is completed before implementing the remaining parts of this recommendation. According to the Department, the audit is scheduled for completion during Fiscal Year 2011.

Why does this problem matter?

Because the Department does not have a federally approved methodology for calculating and reporting family planning program expenditures, it is not requesting reimbursement from the federal government for a portion of the qualifying expenditures. As a result, the State is unnecessarily paying a portion for the Medicaid family planning program with state general funds until an approved plan is in place.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions. Classification of Finding: Material Weakness.)

Recommendation No. 61:

The Department of Health Care Policy and Financing should improve its controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by:

- a. Continuing to seek approval from the federal government for the Department's methodology for calculating and reporting family planning program expenditures.
- b. Developing and implementing written policies and procedures for the methodology approved by the Centers for Medicare and Medicaid Services.
- c. Continuing to work to train all staff involved with the methodology on adopted Department policies and procedures.
- d. Maintaining all supporting documentation used for the calculation of the family planning expenditures.
- e. Ensuring that supervisors review the data, the calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government.
- f. Ensuring that all data from the State's accounting system, COFRS, are extracted in a consistent manner and in accordance with policies and procedures.
- g. Ensuring that family planning expenditures are calculated and reimbursed annually at the highest reimbursement percentage allowed by federal regulations.

Department of Health Care Policy and Financing Response:

- a. Agree. Implementation date: Implemented.

The Department submitted the methodology for calculating and reporting family planning expenditures to Centers for Medicare and Medicaid Services (CMS) on July 9, 2009 and received approval from the CMS for this methodology on December 8, 2010.

- b. Agree. Implementation date: August 31, 2011.

The Department will develop and implement written policies and procedures based on the CMS approved methodology for calculating and reporting family planning expenditures.

- c. Agree. Implementation date: August 31, 2011.

The Department will provide training on the policies and procedures in relation to the CMS approved methodology for calculating and reporting Family Planning expenditures.

- d. Agree. Implementation date: Implemented.

The Department is maintaining all supporting documentation used for the calculation of the Family Planning expenditures in compliance with the Department's standard operating procedure for Records Maintenance, Storage and Retention (SOP-ADM-014), guidance provided by the State Archives and federal regulations.

- e. Agree. Implementation date: August 31, 2011.

The Department will provide training for supervisors who oversee staff that work with the Family Planning program to ensure that the data, calculations, and supporting documentation are properly reviewed prior to the submission of reports to the federal government.

- f. Agree. Implementation date: August 31, 2011.

The Department will extract data from the Colorado Financial Reporting System based on the CMS approved methodology for calculating and reporting family planning expenditures.

- g. Agree. Implementation date: August 31, 2011.

The Department will ensure that the calculations and recording of the family planning expenditures will be based on the CMS approved methodology and at the highest reimbursement percentage allowed by federal regulations.

Subrecipient Monitoring

The Department administers the State's grants for the federal Medicaid program and the Children's Health Insurance Program, which is known in Colorado as CBHP. Under federal requirements, the Department's duties include creating a state plan for administering these federal programs and instituting controls for monitoring subrecipients that receive Medicaid and CBHP funding. According to the Department, it disbursed approximately \$43.1 million to subrecipients during Fiscal Year 2010.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department's process for monitoring Medicaid and CBHP subrecipients, including its policies and procedures, is in compliance with federal regulations. In addition, we evaluated whether the Department had fully implemented our Fiscal Year 2008 recommendation to improve controls over subrecipient monitoring for Medicaid and the Children's Health Insurance Program. Parts of this recommendation were implemented at the time of our Fiscal Year 2009 audit for those subrecipients identified during that period; however, those parts of the recommendation that are still outstanding state that the Department should conduct timely and appropriate follow up on all audit findings in subrecipient audit reports within six months after receipt of the reports and require all subrecipients with federal expenditures of \$500,000 or more within a fiscal year to provide annual audits performed in accordance with the Office of Management and Budget's (OMB) *Circular A-133* requirements.

What audit work was performed and how were results measured?

We reviewed the Department's process for monitoring subrecipients of federal program grants. We also reviewed the Department's actions taken to implement the outstanding parts of our Fiscal Year 2008 recommendation.

The Compliance Supplement issued by OMB states that official written policies and procedures should exist in order to provide reasonable assurance that federal award information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, subrecipient audit findings are resolved, and the impact of any subrecipient noncompliance on the pass-through entity [i.e., the Department] is evaluated. Also, the pass-through entity should perform procedures to provide reasonable assurance that the subrecipient obtained required audits and takes appropriate corrective action on audit findings.

As part of its federally mandated administrative responsibilities, the Department is to ensure that subrecipients comply with the requirements of OMB *Circular A-*

133. Specifically, a subrecipient that expends \$500,000 or more in federal funds during its fiscal year is required to conduct and submit an audit in conformance with the requirements of OMB *Circular A-133*. Subrecipients must submit these audit reports to the federal oversight agency and to any pass-through entity, such as the Department, that passes federal funding through to the subrecipients.

During Fiscal Year 2010 the Department obtained an informal legal opinion from the Colorado Attorney General's Office regarding which entities, on the basis of federal laws and regulations, in its opinion should be considered subrecipients for the purposes of compliance with the requirements of OMB *Circular A-133*. The legal opinion stated that counties; Single Entry Points (SEPs); Community Mental Health Centers; Community Centered Boards (CCBs); and Early and Periodic Screening, and Diagnosis and Treatment (EPSDT), sites should be classified as subrecipients. Additionally, the legal opinion stated that the Department should consider classifying its CBHP fiscal agent as a subrecipient. In addition, the informal legal opinion concluded that the Medical Assistance sites were not subrecipients. In our Fiscal Year 2009 audit report, we referred this issue to the U.S. Department of Health and Human Services (DHHS).

What problem did the audit work identify?

We found that the Department has not developed or updated written policies and procedures for some of its subrecipients. Specifically, the Department has not developed written policies and procedures for monitoring the CCBs and EPSDT sites. In addition, we noted that policies and procedures for the SEPs have not been updated since 1995.

We did not identify any issues with the Department's monitoring policies or procedures related to counties or Community Mental Health Centers. Further, we noted that subrecipients required to submit an audit under OMB *Circular A-133* did submit these audits. However, the Department has decided to continue not to classify the fiscal agent for the CBHP program as a subrecipient.

Why did the problem occur?

Department staff were unaware that the Department needed to document its monitoring policies and procedures for CCBs and EPSDT sites. The Department further stated that it was using its contractor to perform a review of SEPs for any single audit compliance issues and, therefore, did not update its policies and procedures for this area.

Why does this problem matter?

By documenting policies and procedures for monitoring subrecipients, the Department outlines critical details of the subrecipient relationship and the

Department's expectations that subrecipients must meet. This process helps the Department ensure that federal requirements are met and that Department staff are following consistent practices.

(CFDA Nos. 93.767, 93.777, 93.778; State Children's Health Insurance Program, Medicaid Cluster; Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 62:

The Department of Health Care Policy and Financing should improve documentation of controls over subrecipient monitoring for Medicaid and the State Children's Health Insurance Program by implementing or updating written policies and procedures for all identified subrecipients, as appropriate.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: July 2011.

The Department will implement or update written policies and procedures for all identified subrecipients by July 2011.

Medicaid and CBHP Case File Documentation

The Department is responsible for overseeing the Medicaid and CBHP programs in the state and ensuring the adequacy of internal controls over these programs. The Department's responsibilities include monitoring county departments of human/social services and MA sites to ensure that they are obtaining and maintaining sufficient supporting documentation to demonstrate that Medicaid and CBHP eligibility determinations are appropriate and that medical assistance payments are made only on behalf of eligible individuals. The Department monitors case file documentation of the counties and MA sites through the Medical Eligibility Quality Improvement Project (MEQIP).

What was the purpose of the audit work?

The purpose of the audit work was to assess the adequacy of the Department's controls over case file documentation used to determine Medicaid and CBHP

eligibility and to determine the implementation status of our related prior year recommendations.

What audit work was performed and how were results measured?

We reviewed a sample of 63 Medicaid payments and the associated recipient case files as well as 60 CBHP case files to determine whether the case files contained adequate information to support a client's eligibility. According to federal regulations, the Department must obtain and maintain documentation in each case file to support Medicaid eligibility determination. Additionally, federal regulations require case files for the CBHP program to contain "facts to support the State's determination of the applicant's eligibility." For example, case files should contain the original application, redetermination of eligibility, which is used to determine eligibility after the initial application period has expired, documentation of the family's income, and copies of the applicant's birth certificate and social security card.

A case file contains eligibility information for each household. Therefore, Medicaid recipients may be included in a case file with CBHP recipients. For example, a child eligible for the CBHP program may have parents who receive Medicaid benefits. While performing our CBHP testwork, if we identified an error, we also determined whether Medicaid eligibility was affected.

In addition to performing the above, we also reviewed information related to the status of the Fiscal Year 2009 recommendation related to case documentation for both programs. Specifically, we recommended that the Department reduce eligibility determination errors for CBHP by:

- Continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements.
- Enforcing eligibility sites' supervisory review processes and corrective action plans by following up on problems identified through the Department's monitoring program and this audit.
- Recovering payments made after a beneficiary's eligibility has ended, when appropriate.

Further, we recommended that the Department improve controls over documentation in Medicaid case files to support eligibility by:

- Continuing to monitor counties and MA sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations.

- Requiring that counties and MA sites review case files to ensure consistency of information between the case file and CBMS.

The Department agreed with both the Medicaid and CBHP Fiscal Year 2009 recommendations and stated that it would perform a multi-faceted approach, including:

- Completing its review and analysis of the data by April 2010 and identifying counties that need additional training and technical assistance to improve their performance. The Department expected to begin the technical assistance and training phase of MEQIP in the fall of 2010.
- Adding a supervisory review component in a future phase of MEQIP in early 2011.
- Beginning work with 15 counties in February 2010 to assist them in identifying changes to their work processes by using process improvement methods that are common in the private sector.
- Creating electronic interfaces with other state and federal databases using grant funding received from the Health Resources and Services Administration to reduce the reliance on paper verifications to be maintained in a paper case file. The Colorado Program Eligibility and Application Kit will permit applicants to apply online, eliminating the need for a paper application.

In addition, the Department partially agreed with repayment of funds used when a beneficiary's eligibility has ended because, according to the Department, the federal government has not historically required repayment of eligibility errors.

What problem did the audit work identify?

Our Fiscal Year 2010 audit revealed that the Department did not implement the Fiscal Year 2009 recommendations or correct the continuing deficiencies in this area. Of the 63 Medicaid cases, nine (14 percent) had at least one error in case file documentation. Additionally, insufficient documentation affected the eligibility of Medicaid recipients within two associated CBHP case files. These errors resulted in a total of \$9,648¹ in known questioned costs.

In addition to the Medicaid testing performed, we also tested 60 CBHP case files for beneficiaries who were enrolled in the program between July 1, 2009, and June 30, 2010. Of the 60 cases we reviewed, five contained at least one error in case file documentation. These errors resulted in a total of \$13,286² in known

questioned costs. Overall, we identified the following six types of documentation errors related to the Medicaid and CBHP programs:

- **Proof of Identity and Citizenship.** Four Medicaid case files in our sample did not contain sufficient evidence, such as a birth certificate or Affidavit as Proof of Lawful Presence, to support the citizenship or identity of the applicant. All four beneficiaries tested were obtaining Supplemental Security Income and were not required to have this documentation in order to be on the program. However, CBMS indicated that evidence was received in all four cases.
- **Resources.** Five Medicaid case files in our sample did not contain sufficient evidence to substantiate the applicant's resources, such as vehicles and checking and savings accounts that were noted in CBMS. CBMS indicated the beneficiaries possess these resources; however, the case files contained no support for them.
- **Proof of Income.** Two Medicaid case files did not contain check stubs for income noted in CBMS. Two CBHP case files did not contain documentation for income even though CBMS indicated check stubs for the households were received. Questioned costs associated with these documentation errors totaled \$2,606, including \$2,565² in CBHP costs and \$41¹ in Medicaid costs.
- **Application.** One Medicaid case file did not contain the required initial application and/or redetermination form that beneficiaries must complete to receive benefits. As a result, we were unable to verify the beneficiaries' eligibility, and we identified \$8,616¹ in known questioned costs. Four CBHP case files did not contain the required original application and/or redetermination forms that beneficiaries must complete in order to receive benefits. As a result, we were unable to verify the beneficiaries' eligibility, resulting in questioned costs of about \$11,613, including \$10,722² in CBHP costs and \$891¹ in Medicaid costs.
- **Emergency Services.** One Medicaid case file did not contain the required physician's statement certifying when allowed emergency services were provided for an undocumented alien, which resulted in \$141¹ in known questioned costs.
- **Other documentation.** One CBHP case file in our sample did not contain a social security card although CBMS indicated that one was received. However, there were no questioned costs associated with this documentation error.

In addition, we found that while the Department continues to work toward implementing its multi-faceted approach, it has not fully implemented its plan. Specifically, MEQIP quarterly reports for the first year are anticipated to be complete in August 2010. The Department has performed some training; however, it needs to address its supervisory reviews. In addition, other parts of the plan for full implementation have been delayed for two reasons: delays in phasing in a new vendor and contract backlogs within the Department. Further, the Department historically has not had to repay funds to the federal government; therefore, no funds were recovered.

Why did the problem occur?

The Department has not fully implemented its monitoring plan, including ensuring that the counties and MA sites are obtaining and maintaining the required documentation for Medicaid eligibility or ensuring consistency between CBMS and the case files. In addition, while the Department provided training, it should continue to focus training on problems identified in this audit, enforcing eligibility sites' supervisory review processes and corrective action plans for CBHP program benefits by following up on problems identified.

Why does this problem matter?

According to the Department, the Medicaid and CBHP programs have Fiscal Year 2010 expenditures totaling \$4.4 billion and \$182.3 million, respectively. Case file documentation errors can increase the risk that Medicaid and CBHP eligibility determinations are inaccurate or that individuals who are not eligible for Medicaid and/or CBHP receive benefits. Benefits should be paid only to those individuals who can provide documentation supporting eligibility for the Medicaid or CBHP programs.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

¹Total known Medicaid questioned costs of \$9,648: \$430 identified in 1 of 63 payments selected; \$9,218 identified in payments outside of the 63.

²Total known CHIP questioned costs of \$13,287: \$4,230 identified in 5 of 60 cases reviewed; \$9,057 identified in other recipients associated with the 60.

Recommendation No. 63:

The Department of Health Care Policy and Financing should improve controls over documentation in Medicaid and Children’s Basic Health Plan (CBHP) case files to support eligibility by:

- a. Continuing to work toward monitoring counties and Medical Assistance (MA) sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations.
- b. Requiring that counties and MA sites review case files to ensure consistency of information between the case file and the Colorado Benefits Management System.
- c. Continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements.
- d. Enforcing supervisory review processes and corrective action plans by following up on problems identified through the Department’s monitoring program and this audit.

**Department of Health Care Policy and Financing
Response:**

Agree. Implementation date: December 2008 and ongoing (MEQIP); April 2011 (Technical Assistance and Training); February 2011 (PEAK); December 2010 (Mapping Project); 2011-2013 (Electronic Interfaces); December 2010 (Present Rules to the Executive Director).

The Department monitors the case file documentation to support eligibility determinations of the counties and medical assistance sites through the Medical Eligibility Quality Improvement Project (MEQIP). As of December 2009, 69 of 70 counties and medical assistance sites submitted their quality improvement plans that included case file documentation. Since April 2009, the Department has reviewed and analyzed data from the counties and delivered training and technical assistance to counties. The Department held five regional trainings throughout the state, between April and June 2010 training approximately 100 eligibility site supervisors and quality staff on the minimal verifications that need to be maintained in the case file and plans additional Medicaid and CHBP training in the spring of 2011 when it hosts six regional trainings. The addition of supervisory reviews will be integrated in a future phase of MEQIP in 2011.

The current Medicaid policy requires all case file documentation remain a part of the case file where the documentation was originally presented. The documentation does not follow the electronic CBMS case file; therefore, the location of the documents must be researched in order to make the request to the correct eligibility site for future audit requests. Per 10 CCR 2505-10 8.100.3.H.5(a), the eligibility site shall retain a paper or electronically scanned copy of an individual's citizenship and identity documentation, including any verification described in 8.100.3.H.4.e.1, for at least five years from the ending date of the individual's last period or Medical Assistance eligibility.

The Department, in conjunction with the Colorado Trust, is developing and will maintain a robust searchable database that will allow applicants to search for application assistance sites by location; type of application assistance and an automatic mapping function to give the applicant the exact location of the community-based organization. People applying for medical assistance programs will be able to easily find a location in their community to verify citizenship and identity documentation and forward verified copies of the documentation together with the application to counties and eligibility sites for processing. When all of the case file documentation is submitted at once, it is more likely to be properly maintained.

The Department received grant funding from the Health Resource and Services Administration (HRSA) to create electronic interfaces with other state and federal databases that reduces the reliance on paper verifications to be maintained in a paper case file. The Colorado Program Eligibility and Application Kit (PEAK) will permit applicants to apply on-line, eliminating the need for a paper application.

In December 2010, the Department plans to present rules to the Executive Director that outline processes for issuing corrective action plans to counties and possible sanctions for problems identified through the Department's monitoring program and this audit.

Timely Processing of Medicaid and Children's Basic Health Plan Applications

To receive medical assistance in Colorado, including under the Medicaid and CBHP programs, individuals and families may apply for benefits at their local county department of human/social services or at a MA site. An MA site is an eligibility determination site, other than a county, where individuals are able to

apply for benefits. According to federal and state regulations, the Department is required to process benefit applications for these programs within specific time frames. The Department also processes benefit redeterminations, which is the process used to determine eligibility annually after the initial application period has expired.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's controls and processes for reviewing Medicaid and CBHP applications and redeterminations for determining eligibility for these programs and assessing the Department's compliance with federal guidelines for processing timelines.

What audit work was performed and how were results measured?

We reviewed a sample of 63 Medicaid payments and the associated case files, as well as 60 CBHP recipient case files, to determine whether the applications and redeterminations for benefits were processed timely and within federal guidelines. In addition, we reviewed the Exceeding Processing Guidelines (EPG) report, which included both programs, provided by the Department for timely processing data. The EPG report is generated from CBMS and lists pending applications that have not been processed and exceed the federal processing requirement. The report provides a listing of the pending applications, application date, and the number of days from the date of application to the actual date the EPG report was produced. Both the case files and the EPG report were reviewed to determine the progress in implementing the prior year recommendation for timely processing of applications for the Medicaid and CBHP programs.

Federal guidelines require that most Medicaid and CBHP applications be processed within 45 days. Long-term-care disability Medicaid applications are to be processed within 90 days.

During our Fiscal Year 2009 audit we recommended that the Department ensure that all program processing requirements are met for Medicaid and CBHP eligibility by using existing mechanisms—such as CBMS reports, the Monitoring and Quality Unit, and the Application Overflow Unit, as later identified by the Department—to identify all cases, including long-term-care cases, that exceed processing guidelines. The Department should consider setting a short-term goal to evaluate how its mechanisms are working.

The Department agreed with the recommendation and stated that it would take a multi-faceted approach that includes:

- Completing its review and analysis of the data by April 2010 and identifying counties that need additional training and technical assistance to improve their performance. The Department expected to begin the technical assistance and training phase of the Medical Eligibility Quality Improvement Project (MEQIP) in the fall of 2010.
- Beginning to work with 15 counties in February 2010 to assist them in identifying changes to their work processes to improve timely processing.
- Initiating the Application Overflow Unit in May 2009 and diverting 1,000 applications per month to this section.
- Planning to initiate two system-related processes to help with timely processing: an online application in the spring of 2010 and an automated eligibility determination system for Medicaid and CBHP.

The Department planned to implement this recommendation in phases between February 2010 and Fiscal Year 2013.

What problem did the audit work identify?

During our Fiscal Year 2010 audit we found that while the Department appears to have made some progress, it still is not meeting the federal processing time frames for Medicaid and CBHP. For the 63 Medicaid payments and associated case files tested, we found that both the applications and redeterminations in the sample were processed within federal guidelines. Further, while testing the 60 CBHP case files, we found one CBHP application that was processed 39 days beyond the 45-day requirement.

While we found no timely processing issues with the Medicaid sample and one timely processing problem with the CBHP case files tested, our review of the EPG report for both the Medicaid and CBHP programs indicates that timely processing problems continue to be a concern. Overall, as of July 2010 a total of 9,269 Medicaid and CBHP cases exceeded the processing time frame, compared to 4,562 cases in July 2009, an increase of a total of 4,707 cases (103 percent). Further, about 85 percent of the total of 9,269 Medicaid and CBHP cases exceeded the processing time frame by 60 days or more. Specifically, the number of Medicaid cases that were not processed timely increased by 1,331, while the number of untimely CBHP cases increased by 3,376, an increase of 103 percent for both programs.

Department of Health Care Policy and Financing Medicaid and Children’s Basic Health Plan Program Cases Exceeding 45-Day Processing Guidelines October 2008, July 2009, and July 2010¹			
Program	2008	2009	2010
Children’s Basic Health Plan program (CBHP)	2,953	3,273	6,649
Medicaid ²	1,455	1,289	2,620
Total Cases Exceeding Processing Guidelines	4,408	4,562	9,269
Source: Office of the State Auditor analysis of the CBMS Exceeding Processing Guidelines Report.			
¹ Reports from the Colorado Benefit Management System provided by the Department dated October 6, 2008; July 6, 2009; and July 5, 2010.			
² Medicaid long-term-care cases are not represented in this table.			

As stated earlier, applications for Medicaid long-term-care benefits are to be processed within 90 days. As of July 2010, the Department’s EPG report identified a total of 557 Medicaid long-term-care cases that exceeded the processing time frame of 90 days. This was an increase of 204 cases (58 percent) from Fiscal Year 2009.

In addition, we found that while the Department continues to work toward implementing its multi-faceted approach, it has not fully implemented its plan. Specifically, MEQIP quarterly reports for the first year are anticipated to be complete in August 2010. After that, Department staff plan to analyze results and develop training. In addition, other parts of the plan for full implementation have been delayed for two reasons, such as a new vendor being chosen and contract backlogs within the Department.

Why did the problem occur?

The Department reports that it has seen an increase in case load for Medicaid and CBHP programs due to the economic downturn. Although the Department established an Application Overflow Process for counties during Fiscal Year 2009, this has not been sufficient to address the timely processing problems. The Department should continue to use existing resources to assist the county departments of human/social services and MA sites in meeting these requirements.

Why does this problem matter?

Processing delays can prevent program applicants from receiving needed medical assistance for which they are eligible.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 64:

The Department of Health Care Policy and Financing should ensure that county departments of human/social services and Medical Assistance (MA) sites meet program processing timeline requirements for Medicaid and Children's Basic Health Plan (CBHP) eligibility by:

- a. Using existing mechanisms, such as Colorado Benefits Management System (CBMS) reports and the Application Overflow Unit, to identify all cases, including long-term-care cases that exceed processing guidelines. The Department should consider setting a short-term goal to evaluate and measure the effectiveness of how its mechanisms are working.
- b. Working with county departments of human/social services and MA sites to improve the timeliness of application processing by offering technical assistance that focuses on the cause of untimely processing to ensure that new cases and redeterminations for Medicaid and for the CBHP program are processed within state and federal guidelines.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: December 2008 and ongoing (MEQIP); April 2011 (Training and Technical Assistance); February 2011 (PEAK); February 2011 (IDE); July 2010 (CEPIC); May 2009 and ongoing (Application Overflow); Spring 2011 (Improve CBMS Reports).

The Department continues to address the timely processing of applications and redeterminations by using a multi-faceted approach. The challenges associated with timely processing were exacerbated by a 38 percent increase in Medicaid caseload as a result of the economic recession. A variety of software and hardware upgrades for CBMS (referred to as the CBMS technology refresh) were implemented in the Fall of 2010 to address CBMS performance issues that contributed to delays in processing.

The Department monitors the timely processing of applications of the counties and medical assistance sites through the Medical Eligibility Quality Improvement Project (MEQIP). As of December 2009, 69 of 70 counties and medical assistance sites submitted their quality improvement

plans that included timely processing. Since April 2009, the Department has reviewed and analyzed data from the counties and delivered training and technical assistance to counties. The Department held five regional trainings throughout the state, between April and June 2010 training approximately 100 eligibility site supervisors and quality staff on the top causes of untimely processing, providing technical assistance on how to ensure that new cases and redeterminations for Medicaid and for the CBHP program are processed within state and federal guidelines. The Department plans six additional regional training conferences in the spring of 2011.

The Colorado Eligibility Process Improvement Collaborative (CEPIC), funded by the Colorado Health Foundation, began work with fifteen (15) counties to assist them in identifying changes to their work processes to improve the timely processing of applications in July 2010.

The Department initiated the Application Overflow Unit in May of 2009. The Department had been diverting close to 1,000 applications per month from the counties to other medical assistance sites to ensure timely processing during this audit period. The Department plans to improve CBMS reports in the spring of 2011 to better evaluate and measure its performance regarding timely processing of applications.

In February 2011, applicants will be able to apply directly on-line for children and family medical assistance programs through the Program Eligibility and Application Kit (PEAK). The availability of the self-service option for applicants should greatly improve the timeliness of application processing. PEAK's implementation date was delayed from the fall of 2010 to February 2011 because of the need to make technology enhancements to CBMS to increase system capacity and performance. The Intelligent Data Entry (IDE) project will greatly increase the productivity of the CBMS worker, reduce the data entry error rates and improve the overall timeliness of processing applications.

Medical Claims Processing

The Department reimburses providers, including medical providers and providers of medical equipment, for claims submitted to the Department for services provided to beneficiaries determined eligible for one of the programs, such as Medicaid or CBHP, administered by the Department. The Department processes these claims through its MMIS. MMIS is programmed to determine whether claims are allowable for payment based on certain requirements specified in federal and state rules and regulations. If a claim meets these requirements and is

deemed allowed for payment, the information from MMIS is uploaded to COFRS for payment to the providers.

What was the purpose of the audit work?

The purpose of the audit work was to review controls over the medical claims paid through the MMIS to determine if claims are being processed and paid in accordance with federal and state rules and regulations.

What audit work was performed and how were results measured?

The audit work included reviewing a sample of 31 medical claims that were processed through MMIS and paid by the Department during Fiscal Year 2010. Specifically, we reviewed these claims to determine whether the claims were processed for payment correctly by MMIS, the amounts paid for the claims coincided with the Department's payment schedules or were in accordance with Department rules, and the claims were submitted and paid timely under federal and state requirements.

Medical Equipment. Federal regulations [42 CFR, Section 447.201(b)] require states to describe in their state plans "the policy and the methods to be used in setting payment methods for each type of service included in the State's Medicaid program."

Lower of Pricing. State law requires the Department to establish rules for the payment to providers for clients who are eligible for both Medicaid and Medicare. The Medicaid State Plan that is submitted to the federal government specifies that a Medicaid claim for an individual who is eligible for both Medicare and Medicaid shall be paid the lower of two calculations: (1) the Medicaid rate minus the Medicare payment, which should be paid before Medicaid claims are processed, or (2) the sum of the Medicare co-insurance and deductible. This requirement is referred to as Lower of Pricing. The Medicaid State Plan does not identify exclusions from this payment methodology.

Filing Deadlines. Federal regulations state the Department must require all Medicaid providers to submit claims to the Department no later than 12 months from the date of service. Department rules require providers to submit all claims to the Department within 120 days or 365 days, if delayed by third-party insurers, of the date the services were provided in order for the claim to be paid by the Department. Providers are required to submit documentation to the Department to support the claims being submitted beyond 120 days for payment from the Department.

What problem did the audit work identify?

In our sample of 31 claims, we found four claims that were not processed in accordance with federal and state requirements, including timely filing, as noted below.

Medical Equipment. One claim for equipment repair was paid based on an invoice for \$184 submitted by the provider (manually priced). The Department did not have a pricing method for equipment repair in the Medicaid State Plan or in Department rules or policies.

Lower of Pricing. There were two claims that the Department documented as exempt from the Lower of Pricing requirements, and in both cases the claim paid the co-insurance and deductible amount rather than the amounts stated in the Department's payment schedule. However, the Department could not provide supporting documentation either in the Medicaid State Plan or in Department rules to indicate that these claims were exempt from Lower of Pricing requirements.

Filing Deadlines. One claim was filed 419 days after the day the services were provided, or 54 days past the filing deadline. This claim was paid and totaled \$128.

Why did the problem occur?

Medical Equipment. At the time of our testing, the Department had not established a pricing method for equipment repair in the Medicaid State Plan or in Department rules or policies. According to the Department, as of April 2010 it established in MMIS a fixed price for the repair of this type of equipment. However, the Medical Services Board had not approved a formal rule to establish this payment methodology as of June 30, 2010. In addition, the Medicaid State Plan has not been amended to reflect this pricing method.

Lower of Pricing. The Department has identified certain types of procedures as being exempt from the Lower of Pricing requirements; however, these exemptions are not documented in the Medicaid State Plan or in Department rules. The Department reports that it is currently reviewing all procedures that have been identified as being exempt from Lower of Pricing to determine the basis for the exemptions and is reviewing the Medicaid State Plan for possible revisions.

Filing Deadlines. The Department stated that MMIS currently does not have a system edit to identify those claims submitted beyond timely filing requirements. In addition, the Department stated that it has not provided clear guidance regarding exemptions for timely filing.

Why does this problem matter?

The Department is responsible for having adequate controls in place over claims processing to ensure that claims are paid in accordance with the federally approved Medicaid State Plan, federal regulations, and Department rules. Payments that are not made in accordance with these requirements could be subject to federal disallowances and recoveries from the State.

Medical Equipment. By not having an established pricing method for equipment repairs, the Department does not have a mechanism for ensuring the cost for these claims is reasonable and appropriate.

Lower of Pricing. Without exemptions specified in the Medicaid State Plan or Department rules, claims can be paid at various rates.

Timely Filing. The Department paid \$128¹ for a claim that was submitted past the filing deadline of 365 days specified in Department rules. By not providing clear guidance to providers, the Department could continue to inappropriately pay claims submitted beyond timely filing requirements.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

¹Total known questioned costs of \$128.

Recommendation No. 65:

The Department of Health Care Policy and Financing should improve controls over the processing of medical claims for the Medicaid program by:

- a. Seeking approval from the State Medical Board on the establishment of the pricing method for equipment repairs. In addition, the Department should submit an amendment to the Medicaid State Plan for approval of the pricing method.
- b. Completing its review of the types of claims for individuals eligible for both Medicaid and Medicare that are exempt from Lower of Pricing; modifying the Medicaid State Plan and Department rules, as necessary, to include these exemptions; and submitting the State Plan modifications to the federal government for approval.
- c. Denying claims that are not in accordance with state regulations on timely filing requirements and review the establishment of MMIS edits for timely

filing. In addition, clarify provider guidance when claims extend beyond timely filing deadlines.

Department of Health Care Policy and Financing Response:

- a. Agree. Implementation date: SPA Amendment (March 2011); State Rules (March 2011/June 2011).

The Department will submit an amendment to the Medicaid State Plan to clarify the pricing method for both parts and labor for durable medical equipment modifications and repairs. The Department will initiate a change to the state rules (to go before the state Medical Services Board) to add the pricing method for both parts and labor for durable medical equipment modifications and repairs.

- b. Agree. Implementation date: January 2011.

The Department has completed a review of the System List 4480 – “HCPCS Procedure Codes Exempt from Lower of Pricing” and determined the list should be end-dated. The Department will submit a transmittal to its fiscal agent to end-date this list with an effective date of January 15, 2011. No changes to the Medicaid State Plan or rules will be necessary.

- c. Partially Agree. Implementation date: June 2011.

The Department will continue to deny claims that are not in accordance with state regulations on timely filing requirements. Claims submitted later than normal timely filing deadline of 120 days require appropriate documentation of adverse action which may allow them to be considered for payment. The claim in question was submitted after a third party payer demanded recovery of payment from the submitting provider because it was determined that Medicaid was the primary insurer on the date of service. The demand letter was used by the provider as documentation of adverse action and to exempt the claim from normal timely filing restriction. The current directions to providers regarding exceptions to timely filing are not clear regarding whether this documentation is sufficient to allow for consideration for payment. The Department will research the claim in question, the documentation used by the provider and the Department directions related to this issue to determine which actions need be taken. The Department will review and, as necessary, update the directions regarding appropriate documentation for adverse action for claims

submitted outside of normal timely filing. Establishing an edit in the MMIS would not address the issue in this finding.

Medicaid Management Information System Edits

MMIS is the State's Medicaid claim processing and payment system. MMIS is owned by the Department but is managed and operated by the Department's fiscal agent, Affiliated Computer Services, Inc. (ACS).

MMIS includes controls, such as automated claims edits, to help ensure that all claims submitted by providers represent Medicaid-allowable services and are in compliance with state and federal Medicaid laws and regulations. In some cases, system edits place certain types of claims on hold for manual processing by ACS staff. In processing such claims, staff are required by the Department to follow the ACS "resolution text"—a step-by-step guide that contains instructions for either approving or denying a manually processed claim. According to the Department, it paid \$3.3 billion in provider claims during Fiscal Year 2010.

What was the purpose of the audit work?

The purpose of our audit work was to determine whether the Department had implemented our Fiscal Year 2009 recommendation to improve controls over occupational and physical therapy claims processed through MMIS. Specifically, we recommended in 2009 that the Department work with its policy staff and ACS to ensure that the ACS resolution text related to these claims is consistent with Department policy, including the requirement to receive authorization prior to processing these claims when the Medicaid recipient's annual service limit has been reached. In addition, we recommended that the Department seek to recover the erroneous payments identified in our 2009 audit and ensure that prior authorizations are received on all occupational and physical therapy claims, when applicable, going forward.

In addition, we tested a sample of claims for occupational and physical therapy to determine if the claims were paid and recorded appropriately and that services were properly authorized.

What audit work was performed and how were results measured?

During the Fiscal Year 2010 audit, we tested a sample of 40 occupational and physical therapy paid claims for Medicaid beneficiaries that had been manually processed. We reviewed these claims to determine if authorization had been received before the claims were manually processed for payment, the claims were

paid accurately and recorded correctly, and that the billing provider number on the claims matched the billing provider number on the prior authorizations.

Department policy states that occupational and physical therapy claims exceeding the annual 24-unit limit should not be processed and paid without an approved prior authorization request. The Department is also responsible for ensuring that system or other controls are in place so that the correct provider is paid for services.

In its response to the Fiscal Year 2009 recommendation the Department stated that the resolution texts related to these types of claims were corrected on August 6, 2009, and occupational and physical therapy claims that exceed the maximum of 24 units of service would be required to have a valid prior authorization or be denied. The Department agreed to recover all erroneous payments identified in the Fiscal Year 2009 audit to the extent that the affected providers were still in operation and in accordance with federal requirements.

What problem did the audit work identify?

During our Fiscal Year 2010 testing, we found that the Department did not fully implement the Fiscal Year 2009 recommendation and continues to lack adequate controls to ensure that certain occupational and physical therapy claims have the required authorization prior to being processed. The Department provided information to confirm that the resolution text related to these claims is now consistent with Department policy, including the requirement to receive authorization prior to processing these claims when the annual service limit has been reached. However, out of the sample of 40 claims tested, we found four claims that were paid before receipt of the required prior authorization, and another that was paid without information on the dates of the claim; therefore, this claim was paid without a valid authorization in the system. All five of these erroneous payments totaled \$176.

In addition, instead of the provider billing number matching the provider who submitted the prior authorization, we identified eight instances for which this was not the case. Because these numbers did not match, this could indicate that the provider submitting the claim may not be the provider that was authorized to provide these services.

The Department started the recovery process of the erroneous payments identified during our Fiscal Year 2009 audit; however, it has not yet recovered those payments.

Why did the problem occur?

The Department has not established adequate controls over occupational and physical therapy claims. According to the Department, the same employee was responsible for manually processing all four of the claims that lacked prior authorization, indicating that adequate training had not been provided to this employee.

In addition, the Department stated that the issue of claims paid to a different provider than the provider that rendered services per the prior authorization is a system issue that is currently being researched.

Why does this problem matter?

Because of the volume of claims processed through MMIS, it is essential that claims are processed in accordance with Department policy to ensure that only valid occupational and physical therapy claims are paid and that claims are properly authorized. In addition, without controls to ensure that the provider that submitted the prior authorization is the same provider billing for the claim, the Department cannot ensure that payments are made to the correct provider.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 66:

The Department of Health Care Policy and Financing should improve controls over the manual processing of occupational and physical therapy claims by:

- a. Providing training to employees who manually process claims to ensure claims are processed in accordance with policy requirements.
- b. Researching and resolving the issuance of claims where the provider number on the claim does not match the provider number on the prior authorization.
- c. Continuing to seek recovery of the erroneous payments identified in the Fiscal Year 2009 audit and seeking recovery for erroneous payments identified in the Fiscal Year 2010 audit.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: June 2011.

- a. The Department's fiscal agent, Affiliated Computer Systems (ACS) currently provides training to new and experienced claims processing staff and will continue to do so. Training will be provided again to the staff that inappropriately approved the subject claims for payment.
- b. The Department will research this apparent discrepancy. Resolution will be dependent on the severity of the problem and other priorities.
- c. The Department has already reviewed and initiated recovery for the 2009 claims billed in excess of 24 units. For the claims identified in the 2010 audit, the Department has already analyzed the claims for overpayments and will recover all erroneous payments for occupational therapy services.

Citizenship and Identity Documentation for the CBHP Program

The federal Deficit Reduction Act of 2005 (DRA) requires that individuals who declare U.S. citizenship provide evidence of U.S. citizenship and identity when applying for the Medicaid and CBHP programs. Examples of such evidence include an original birth certificate and a driver's license, with photo, issued by a U.S. state or territory.

What was the purpose of the audit work?

The purpose of the audit work was to determine the status of our prior year recommendation regarding compliance with the federal DRA requirements and following associated federal regulations when determining eligibility for the Medicaid and CBHP programs. Specifically, the prior audit recommendation stated that the Department should ensure that all Medicaid applications include citizenship and identity documentation prior to approval or denial of eligibility for Medicaid, maintain DRA documentation in CBHP case files, and work with the federal Centers for Medicare and Medicaid Services (CMS) to ensure the appropriateness of the Department's corrective action plan for implementing the DRA, as it affects CBHP.

What audit work was performed and how were results measured?

We reviewed the Department's actions taken to implement our prior year recommendation. In its response to the Fiscal Year 2009 recommendation, the Department agreed with each recommendation and stated that the current Medicaid policy required all DRA documentation to remain in a case file and the documentation would be maintained for five years from the ending date of the individual's last period of eligibility. In addition, effective in January 2010, the DRA requirements were extended to the CBHP program through the Children's Health Insurance Program Reauthorization Act (CHIPRA). Uniform processes for both Medicaid and CBHP would ensure that all applications included citizenship and identity documentation prior to approval or denial of Medicaid eligibility. CHIPRA extended the DRA requirements to CBHP, and the Department adopted rules effective as of January 1, 2010, that explicitly require citizenship and identity documentation for all CBHP applicants who declare U.S. citizenship. According to the Department, in February 2010 it implemented changes to CBMS to deny CBHP eligibility if the caseworker does not input the DRA documentation into CBMS.

During our Fiscal Year 2010 audit, we reviewed 60 CBHP recipients and the associated case files to determine whether the recipients were eligible for and properly enrolled in the CBHP program. Our test work included determining whether the case files included the required citizenship and identity documentation.

Prior to January 1, 2010, Medicaid DRA requirements pertained to CBHP applicants because an applicant cannot be considered for the CBHP program until a Medicaid application is complete, including citizenship and identity documentation, and a denial letter is sent to the applicant; therefore, DRA documentation should be maintained in an applicant's case file. According to a CMS letter to the Department dated September 2007, "citizenship documentation requirements for the Medicaid program clearly provides that a Medicaid application will not be considered to be complete without the submission of all documentation including documentary evidence of citizenship and identity."

What problem did the audit work identify?

The Department is not complying with DRA requirements for the Medicaid and CBHP programs. Of the 60 CBHP recipients we reviewed, 33 of these recipients were determined eligible prior to January 1, 2010. We identified two issues with four recipients in our sample of 33 and three recipients related to the individuals in our sample. In both issues noted, it appears that the Department made Medicaid eligibility determinations based on incomplete applications; therefore, these recipients were not eligible for CBHP benefits.

- We noted three recipients in our sample, and three recipients related to those included in our sample, for whom DRA documentation was not included in the case files and CBMS indicated self-declaration for citizenship requirements, or there was no documentation for identity in the case files; however, all of these individuals were denied for Medicaid.
- Additionally, we noted another recipient in our sample for whom the county caseworker noted in CBMS that eligibility for Medicaid was pending the DRA documentation; in the meantime, the recipient was enrolled in CBHP for one month.

In addition, there were 27 recipients in our CBHP sample whose eligibility began after January 1, 2010. Of these recipients, three recipients in our sample, and two recipients related to those included in our sample, did not have DRA documentation included in their case files. For these recipients, there was a total of \$3,505¹ in known questioned costs for the CBHP program. In addition to the CBHP questioned costs, there was an additional \$2,969¹ of Medicaid questioned costs.

Why did the problem occur?

Since the federal regulations prior to January 1, 2010, stated that CBHP applicants are allowed to verbally attest to being U.S. citizens, the Department was not requiring the submission of a complete Medicaid application prior to denying Medicaid eligibility. The Department stated it was not requiring DRA documentation for denying a Medicaid application if the applicant was clearly over the Medicaid income requirements. According to the Department, CBMS system changes occurred in February 2010, which was after the CHIPRA effective date of January 1, 2010. We verified that these system changes occurred.

Why does this problem matter?

If the Department does not ensure compliance with federal DRA requirements for Medicaid and CBHP, there is a risk that ineligible individuals, including individuals who are not U.S. citizens or legal immigrants, could receive benefits.

(CFDA No. 93.767; Children's Health Insurance Program; Eligibility, Subrecipient Monitoring. Classification of Finding: Deficiency in Internal Control.)

¹Total known questioned costs of \$6,474: \$3,505 identified in 2 of 60 recipients selected; \$2,969 identified in Medicaid payments outside of the sample of 60.

Recommendation No. 67:

The Department of Health Care Policy and Financing should ensure compliance with the Deficit Reduction Act (DRA), the Children's Health Insurance Program Reauthorization Act, and related federal regulations governing Medicaid and the Children's Basic Health Plan (CBHP) programs by:

- a. Ensuring that all Medicaid applications include the citizenship and identity documentation required by DRA prior to approval or denial of eligibility for Medicaid and the CBHP program.
- b. Obtaining and maintaining citizenship and identity documentation in all CBHP case files.
- c. Ensuring that citizenship and identity documentation for all recipients identified in the audit is included in recipients' case files or terminating the recipients' eligibility for the program.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: January 2010 and ongoing (CBHP compliance); December 2010 (Mapping Project); 2011-2013 (electronic interfaces); January 2011 (Automated Verification Process for CBHP).

The Department continues to ensure that citizenship and identity documentation, for all applicants, is required and requested prior to approval of the case except in cases where Citizenship and Identity is not required (Emergency Medicaid, State Only Prenatal, and exempted groups).

The current Medicaid policy requires all DRA documentation remain a part of the case file where the documentation was originally presented. The documentation does not follow the electronic CBMS case file; therefore, the location of the documents must be researched in order to make the request to the correct eligibility site for future audit requests. Per 10 CCR 2505-10 8.100.3.H.5 (a), the eligibility site shall retain a paper or electronically scanned copy of an individual's citizenship and identity documentation, including any verification described in 8.100.3.H.4.e.1, for at least five years from the ending date of the individual's last period or Medical Assistance eligibility.

Effective January 2010, DRA requirements were extended to children eligible under CBHP. Uniform processes for both Medicaid and CBHP will ensure that all Medicaid and CBHP applications include the citizenship and identity documentation required by the DRA prior to approving or denying eligibility for Medicaid. When an application is received and the income is clearly above the Medicaid income limits, DRA documentation is now requested if it was not initially included with the application for medical assistance.

The Department, in conjunction with the Colorado Trust, is developing and will maintain a robust searchable database that will allow applicants to search for application assistance sites by location; type of application assistance and an automatic mapping function to give the applicant the exact location of the community-based organization. People applying for medical assistance programs will be able to easily find a location in their community to verify citizenship and identity documentation and forward verified copies of the documentation together with the application to counties and eligibility sites for processing. When all of the case file documentation is submitted at once, it is more likely to be properly maintained.

The Department received grant funding from the Health Resource and Services Administration (HRSA) to create electronic interfaces with other state and federal databases that reduces the reliance on paper verifications to be maintained in a paper case file.

The Department is implementing changes in CBMS in January 2011 that will automate the process for terminating eligibility for CHBP applicants that have not submitted the required DRA verifications. CBMS will automatically generate notices to CHBP applicants that have failed to submit the required DRA verifications. If verifications are not returned at the end of 10 days, the CHBP applicants will be automatically terminated in CBMS.

Nursing Facilities' Cost Reports

The Medicaid program pays nursing facilities a standard daily rate amount, determined annually, for each Medicaid patient who is served at each nursing facility. This standard rate amount is based on each facility's cost report, resident assessment information, and other information obtained by the Department. The Medical Services Board, appointed by the Governor to oversee rule making for the Department's programs, including the Medicaid program, approves the overall methodology used to determine payments to facilities, including the timeline for

establishing rates for the nursing facilities. The methodology is included in the State's rules for the Medicaid program. The Department contracts with a certified public accounting firm (contractor) to review each nursing facility's cost report and the information from the report that is used in the rate formula, and the contractor calculates the standard rate for each facility. The Department approves this calculation as the annual standard rate amount for the facility.

What was the purpose of the audit work?

The purpose of the audit work was to evaluate the Department's compliance with state rules and regulations for submitting cost reports within the timelines provided and to verify that the cost reports are used in calculating and establishing patient rates.

What audit work was performed and how were results measured?

We performed a review of the nursing facilities' cost reports received during the State's Fiscal Year 2009 for timeliness of submission in accordance with state regulations and reviewed them to ensure that cost reports are being used to calculate and establish new standard patient rates for each facility. We reviewed the nursing facilities' cost reports received during the State's Fiscal Year 2010 for timely submission.

Department rules have two due dates in the standard nursing facility rate-setting process:

- Each nursing facility is required to submit its cost report annually within 90 days of the facility's fiscal year-end. However, the Department can authorize an extension to submit the cost reports beyond the 90 days.
- Each nursing facility's standard rate, which is based in part on information in the cost report, is effective by the later of two time frames specified in the rules. The first is 11 months after the facility's fiscal year-end (standard due date), which varies by facility. This allows about eight months for the review of the cost report and the issuance of the standard rate. Alternatively, if the cost report is submitted late by the nursing facility, the standard rate is effective 100 days after the cost report is submitted, if the 100 days is later than 11 months after the facility's fiscal year-end.

Under state rules, the Department is required to take enforcement action against nursing facilities if they are delinquent in submitting their cost reports. Department rules state that if a cost report is delinquent beyond the 90 days after the facility's fiscal year-end, the Department "shall" withhold payments to the

nursing facility until the cost report is submitted. In addition, if the cost report continues to be delinquent and the Department is unable to establish a rate amount within 11 months after the facility's fiscal year-end, then the Department is required to establish a temporary rate at the standard due date. This temporary rate is effective until the cost report has been received and reviewed and the standard rate is established.

What problem did the audit work identify?

We noted concerns regarding the nursing facilities' timeliness in submitting their cost reports, which are due 90 days after their fiscal year-end. Specifically, we reviewed a sample of nursing facilities' cost reports that were due during the State's Fiscal Year 2009 for 25 facilities and found that 12 facilities (48 percent) submitted their cost reports late—between one and 33 days after the required due date. In addition, we reviewed cost reports due during the State's Fiscal Year 2010 and found that 102 of the 189 total nursing facilities participating in the Medicaid program, or 54 percent, submitted their cost reports late—between one and 61 days after the required due date. However, 73 of the 102 nursing facilities received an extension to submit their reports beyond the 90-day due date. Of these 73 facilities, 19 submitted their reports beyond the extension periods. For those facilities that did not submit their cost reports within the 90 days and did not receive an extension, and for those that received an extension but did not meet the extended deadline, the Department did not utilize either option provided in state rules for handling delinquent cost reports—in other words, the Department did not issue temporary rates or withhold payments to the facilities. The Department staff stated that they receive monthly updates on delinquencies from the contractor and follow up with delinquent facilities to obtain the cost reports.

In addition, we found that the Department has assigned interim rates to facilities prior to the issuance of the standard rate; however, state rules do not contain provisions that allow the Department to issue interim rates. We found that the Department annually establishes and applies an interim patient rate to each nursing facility each fiscal year. The interim patient rate is effective July 1 of each state fiscal year and is effective until the facility's standard due date, when the facility's standard rate has been approved by the Department. This interim rate differs from the temporary rate allowed in the rules, in that the temporary rate is to be used when the facility is late submitting its cost report. The temporary rate is intended to bridge the gap between the standard due date and the date at which the standard rate is determined. However, the Department applies the interim patient rate to all facilities at the start of the State's fiscal year, and the rate is in place before the standard due date. These interim rate amounts for nursing facilities are incorporated into the Department's budget process, including in the budget request submitted to the Governor's Office and to the Joint Budget Committee. The interim rates are calculated by the Department's contractor, and when a facility's

standard rate is established, payments to the facility are reconciled to the amount that the facility receives under the final standard rate amounts, and any required adjustments are made. According to Department staff, the practice of establishing interim rates for the nursing facilities has been in place for a number of years, and the nursing facilities have asked for these interim rates in order to receive some type of rate increase prior to the finalization of the new standard rate. The Department reports that typically the interim rate is higher than the rate the facility receives prior to July 1.

Why did the problem occur?

The Department is not using the provisions available under state rules to encourage the timely submission of cost reports; therefore, facilities do not have an incentive to submit their cost reports within the required deadlines.

With regard to the interim rates, the Department has not worked with the Medical Services Board to establish the process for setting interim rates for nursing facilities within the state rules for the Medicaid program.

Why does this problem matter?

By not taking the actions allowed under state rules when nursing facilities are delinquent in submitting their cost reports, the contractor and the Department have less than the standard eight months to establish the patient rates, which may increase the chance of errors to occur in the rate calculation. Delinquent cost reports can also result in delays to the establishment of the facility's standard rate, which may be higher than the interim rate applied by the Department.

In addition, by establishing and paying the nursing facilities an interim rate that is not approved through the Medical Services Board or allowed by Department rules, the Department is circumventing the rule-making process for the Medicaid program. Under statutes, rules established by the Medical Services Board must go through the public rule-making process outlined in state law.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Special Tests and Provisions. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 68:

The Department of Health Care Policy and Financing should improve its monitoring of the nursing facility rate-setting process by:

- a. Using the options available under state rules for enforcing requirements for the submission of cost reports by the nursing facilities in cases where facilities are delinquent in submitting the reports.
- b. Working with the State Medical Services Board to incorporate into state rules the process for establishing interim rates for nursing facilities under the Medicaid program to ensure that state rules align with the practices used by the Department. If the State Medical Services Board does not establish this process in state rules, the Department should discontinue this practice.

Department of Health Care Policy and Financing Response:

- a. Agree. Implementation date: September 1, 2011.

In accordance with Department rules, requirements around the submission of nursing facilities costs reports will be enforced.

- 1. The Department will develop a process to ensure that any nursing facility submitting delinquent beyond 90 days of the facility's fiscal year-end cost reports shall not receive payments until the cost report is submitted.
- 2. A tracking report of all withheld payments will be developed, monitored and available for review.
- 3. Nursing facilities providers will be educated on the policy including public meetings, such as Nursing Facilities Advisory Council and Provider Bulletin notification.

- b. Agree. Implementation date: September 1, 2011.

Rules to establish interim rates will be developed and presented to the Medical Services Board.

- 1. Rules will be vetted with internal and external stakeholders.
 - 2. Nursing facilities providers will be educated on the policy including public meetings, such as Nursing Facilities Advisory Council and Provider Bulletin notification.
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Allocation of Expenditures

The Department uses CBMS to determine beneficiary eligibility for three programs: Medicaid, CBHP, and the Old Age Pension (OAP) program. Department accounting staff are responsible for allocating CBMS expenditures that are attributable to these programs. Staff allocate expenditures among the three programs based on the percentage of time each program utilizes CBMS. The accuracy of this allocation is important since a portion of expenditures from two programs, Medicaid and CBHP, is reimbursed by the federal government. The OAP program is a state program that does not receive federal funds. During Fiscal Year 2010 approximately \$10 million in CBMS expenditures was allocated to these three programs.

What was the purpose of the audit work?

The purpose of the audit work was to determine the Department's status of implementing the Fiscal Year 2009 audit recommendation to improve its controls over the allocation of CBMS expenditures. The prior audit recommended that the Department strengthen the supervisory review process, ensure the accuracy of the expenditure allocations among the three programs, and request reimbursement of \$22,000 in federal funds as a result of improper allocation of expenditures.

What audit work was performed and how were results measured?

We reviewed Department information regarding actions taken to implement our prior year recommendation.

What problem did the audit work identify?

We performed limited testing over this area to determine if this recommendation was implemented because the Department reported that it did not implement the prior audit recommendation. In addition, the Department did not request reimbursement of the \$22,000 in federal funds. The Department planned to implement this recommendation by April 30, 2010, but stated that it did not implement this recommendation due to competing priorities in the Department. The Department has a review process for these transactions; however, the review was not modified to address these errors. Therefore, we determined that the Department continued to apply the incorrect percentages used in Fiscal Year 2009 to allocate expenditures among the three programs, because the Department's processes for recording these transactions had not been updated. We performed an analytical review of about \$10 million in these allocated expenditures and noted that almost \$15,000 appeared to be incorrectly allocated among the three programs. As a result, almost \$9,000 in additional reimbursements was not requested from the federal government.

Why did the problem occur?

The Department did not make any changes to its allocation processes. Therefore, the Department continues to lack adequate controls over the allocation of expenditures, and the problems identified in the prior audit continued to occur.

Why does this problem matter?

Because the Department has not corrected the allocation problem, the Department is utilizing state general funds to pay some Medicaid and CBHP expenditures that should be reimbursed from the federal government. Specifically, we determined that almost \$9,000 in Fiscal Year 2010 should have been submitted for reimbursement. Further, by not requesting the \$22,000 from the federal government for Fiscal Year 2009, the Department spent an additional \$22,000 in general funds that should have been submitted for reimbursement.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Allowable Costs/Cost Principles; Matching, Level of Effort, Earmarking; Reporting. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 69:

The Department of Health Care Policy and Financing should improve its controls over the allocation of expenditures by:

- a. Correcting the percentages applied to the Medicaid, Children's Basic Health Plan, and Old Age Pension programs.
- b. Strengthening its supervisory review process to ensure the accuracy of expenditure allocations among the Medicaid, Children's Basic Health Plan, and Old Age Pension programs.
- c. Reviewing all CBMS allocation transactions that were recorded during Fiscal Year 2010 and ensuring that these were accurately recorded.
- d. Requesting reimbursement for the federal funds identified in the audit and through the Department's review.

Department of Health Care Policy and Financing Response:

- a. Agree. Implementation date: June 30, 2011.

The Department has corrected the Fiscal Year 2009 percentages applied to the Medicaid, Children's Basic Health Plan and Old Age Pension programs based on the quarterly Random Moment Sampling (RMS) statistics provided by the Department of Human Services and will review the Fiscal Year 2010 percentages to ensure they are correct.

- b. Agree. Implementation date: February 28, 2011.

The Department has developed language that addresses the supervisory review process which will be included in the Department of Human Services Medicaid-Funded Programs procedural crosswalks. This process language includes verifying the quarterly Random Moment Sampling (RMS) statistics with the Department of Human Services and a review of the monthly reclassification transaction and supporting documentation to ensure the statistics are allocated appropriately between the Medicaid, Children's Basic Health Plan and Old Age Pension programs.

- c. Agree. Implementation date : June 30, 2011.

The Department will review all CBMS allocation transactions that were recorded during Fiscal Year 2010.

- d. Agree. Implementation date: June 30, 2011.

The Department has approved a correcting entry in Fiscal Year 2011 to request reimbursement for the \$22,000 in federal funds identified in the Fiscal Year 2009 Statewide Single Audit and through the Department's review. The Department will complete its review of Fiscal Year 2010 and will request reimbursement of federal funds for any CBMS allocation transactions that were recorded incorrectly.

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Department of Higher Education

Introduction

The Department of Higher Education was established under Section 24-1-114, C.R.S., and includes all public higher education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Commission on Higher Education, the Colorado Student Loan Program dba College Assist, CollegeInvest, the Colorado Historical Society, and the Division of Private Occupational Schools.

State public institutions of higher education are governed by ten different boards. The governing boards and the schools they oversee are:

- **Board of Regents of the University of Colorado**
University of Colorado at Boulder
University of Colorado at Colorado Springs
University of Colorado at Denver and Health Sciences Center
- **Board of Governors of the Colorado State University System**
Colorado State University
Colorado State University – Pueblo
Colorado State University – Global Campus
- **Trustees of the University of Northern Colorado**
University of Northern Colorado
- **Trustees of the Colorado School of Mines**
Colorado School of Mines
- **State Board for Community Colleges and Occupational Education (SBCCOE)**
13 Community Colleges
- **Trustees of Adams State College**
Adams State College
- **Trustees of Fort Lewis College**
Fort Lewis College

- **Trustees of Mesa State College**
Mesa State College
- **Trustees of Metropolitan State College of Denver**
Metropolitan State College of Denver
- **Trustees of Western State College**
Western State College

Colorado State University

Organization and Administration

The institutions that compose the Colorado State University System (System) are established in Title 23, C.R.S. The Board of Governors (Board) has control and supervision of three distinct institutions: Colorado State University (a land-grant university), Colorado State University–Pueblo (a regional, comprehensive university) and Colorado State University–Global Campus (an online educational program).

The 13-member Board consists of:

- Nine voting members appointed by the Governor and confirmed by the Senate for four-year terms.
- Four advisory members representing the student bodies and the faculty councils for each of the two (Colorado State University and Colorado State University–Pueblo) institutions, elected for one-year terms.

The Board administers the State Board of Agriculture Fund located in the State Treasury. The Board is authorized to set tuition, pay expenses, and hire officials. The chief academic and administrative officers are the Chancellor of the Colorado State University System and the President of each institution.

In 1870 the Territorial Council and House of Representatives of the Territory of Colorado created the Agricultural College of Colorado (College). When the Territory became a state in 1876, the College was placed under the governance of the State Board of Agriculture.

The College began admitting its first students in 1879. It was also designated that year as Colorado's land-grant college and recipient of federal endowment support under the Morrill Act of 1862. Subsequent federal legislation led to the establishment of the Agricultural Experiment Station and the Extension Service of the College.

State legislation also made the College responsible for the Colorado State Forest Service. Following several name changes, the College became Colorado State University in 1957.

Colorado State University–Pueblo

Colorado State University–Pueblo was incorporated in 1935 as Southern Colorado Junior College. One year later, local citizens decided to support the institution with county taxes. They organized the Pueblo Junior College District and the school was renamed Pueblo Junior College. In 1951 Pueblo Junior College became the first accredited junior college in Colorado.

In 1963 Colorado’s General Assembly enacted legislation changing Pueblo Junior College to a four-year institution—Southern Colorado State College—to be governed by the board of trustees of state colleges. By then, four new buildings had been erected on the new campus north of Pueblo’s Belmont residential district. On July 1, 1975, the State Legislature granted the institution university status. Three years later, the Colorado State Board of Agriculture assumed governance of the University of Southern Colorado. In July 2003 the university was renamed to Colorado State University–Pueblo.

Colorado State University–Pueblo (CSU-P) is accredited at the bachelor’s and master’s levels. CSU-P is a regional, comprehensive university, with moderately selective admissions standards displaying excellence in teaching and learning. CSU-P emphasizes professional, career-oriented, and applied programs at the undergraduate and graduate levels while maintaining strong programs in the liberal arts and sciences. CSU-P has received the federal government’s designation as a Hispanic Serving Institution granted to universities with at least 25 percent of the student population of Hispanic descent.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2010 audit work at Colorado State University.

Return of Title IV Funds: Colorado State University and Colorado State University–Pueblo

Title IV funds are awarded to a student under the assumption that the student will attend school for the entire period for which the assistance is awarded. When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance (Title IV funds) that the student earned (amount earned) as of the student’s withdrawal date. The System distributed approximately \$187 million in Title IV funds during Fiscal Year 2010.

What was the purpose of the audit work?

The purpose of the audit work was to review the System's compliance with the special tests and provisions compliance requirement with respect to the return of Title IV grant or loan assistance.

What audit work was performed and how were results measured?

The audit work consisted of a review of 40 student files sampled from a population of students who withdrew during the year. Federal regulations mandate that when a recipient of Title IV funds withdraws, any unearned funds must be returned to the U.S. Department of Education no later than 45 days after the date of the institution's determination that the student withdrew. In addition, the institution must return the lesser of the total amount of unearned Title IV funds or an amount equal to the total institutional charges incurred by the student for the payment period/period of enrollment multiplied by the percentage of Title IV funds that has not been earned by the student. According to the Federal Student Aid Handbook, however, institutional charges should include all fees required for all students in a program.

What problem did the audit work identify?

Out of the 40 student files sampled, we noted four exceptions as follows:

- Two instances in which the System did not use the correct amount of institutional charges in its return of Title IV funds calculation. In the first instance, CSU used institutional charges relating to the Fall 2009 semester instead of the Spring 2010 semester (the semester in which the student withdrew). In the second instance, CSU-P excluded a university fee from the institutional charges. The total dollar amount of funds returned for these two instances exceeded the required amount by approximately \$72.
- One instance at CSU in which the return of Title IV funds calculation lacked documentation of supervisory review and approval according to System policies, although the return of Title IV funds was calculated correctly.
- One instance in which CSU-P did not return funds within the required 45-day timeframe. The funds were returned 50 days after the student withdrew from the University.

Why did the problem occur?

With regard to the incorrect semester utilized for institutional charges, CSU noted that this was an oversight of the individual performing the calculation. The

second instance of an institutional charge error relates to CSU-P's position that the fee should not be classified as an institutional charge. With regard to the second issue, the supervisory review was not evidenced by the reviewer's sign off. The final compliance issue whereby the funds were not returned within the required timeframe was an oversight by the financial aid department.

Why does this problem matter?

Not using the correct amount of institutional charges in the calculation of Title IV refund calculations and not performing supervisory review of such calculations could result in the System refunding an incorrect amount of Title IV funds for students who withdraw from the System's schools. Documentation of supervisory review is important to provide evidence that controls are operating as designed. Additionally, by not returning funds within a timely manner, the System is in violation of the U.S. Department of Education requirements.

(CFDA Nos. 84.007, 84.032, 84.038, 84.063, 84.375, 84.376; Federal Supplemental Educational Opportunity Grants, Federal Family Education Loans, Federal Perkins Loans, Federal Pell Grant Program, Academic Competitiveness Grant, National Science and Mathematics Access to Retain Talent Grant; Special Tests and Provisions. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 70:

Colorado State University and Colorado State University – Pueblo should ensure that the institutional charges used in the return of Title IV funds calculations relate to the appropriate payment period and that all charges meet the criteria in federal regulations. Furthermore, the System should ensure that its existing review policies are strictly adhered to for documenting supervisory review of return of Title IV funds calculations and that applicable funds are returned within the required timeframes.

Colorado State University Response:

Agree. Implementation date: August 2010.

Student Financial Services has updated the R2T4 Information Sheet to include a table, specific for processor and reviewer, to provide their initials when reviewing. In addition, Student Financial Services included a line in the table for the R2T4 Information Sheet for the term being used in the calculation.

Colorado State University-Pueblo Response:

Agree. Implementation date: October 2010.

CSU-P still holds its position that the fee should not be considered an institutional charge. CSU-P has increased monitoring over the oversight of return of Title IV funds.

Fiscal Operations Report and Application to Participate (FISAP): Colorado State University System

The System is required to submit the Fiscal Operations Report and Application to Participate (FISAP) annually by October 1 following the end of the award year in order to obtain campus based program funds. Campus based programs consist of the Federal Perkins Loans, the Federal Supplemental Educational Opportunity Grants, and Federal Work-Study Program. The FISAP reports the institution's campus based program expenditures in the previous award year and applies for campus based program funds for the following year. The System currently submits two FISAPs, one for CSU and one for CSU-P.

What was the purpose of the audit work?

The purpose of the audit work was to review the System's compliance with the Reporting compliance requirement with respect to the submission of the FISAP report.

What audit work was performed and how were results measured?

The audit work consisted of reviewing the FISAPs submitted for the award year July 1, 2008, to June 30, 2009, to respective supporting documentation.

What problem did the audit work identify?

Inconsistency was identified in the reporting of CSU-Global's information, specifically, the total number of undergraduate students and the total tuition and fees for undergraduate students. CSU reported all graduate student information for CSU-Global based on approval received from the U.S. Department of Education to add CSU-Global to CSU's ECAR (Eligibility and Certification Approval Report). CSU-P also received approval to add CSU-Global to CSU-P's ECAR; however, the undergraduate information for CSU-Global was not reported on the FISAP of either campus.

Why did the problem occur?

Federal Regulations do not specify the best means of reporting information for a campus whose accreditation is linked to two separate institutions. In addition, the System lacks procedures on how to report CSU-Global's undergraduate information on the FISAP.

Why does this problem matter?

As referenced above, the information reported on the FISAP is used as an application to receive funds for the campus-based programs. Failure to report CSU-Global's undergraduate information results in inaccurate reporting of required information and could jeopardize its approval for funding.

(CFDA Nos. 84.007, 84.033, 84.038; Federal Supplemental Educational Opportunity Grants, Federal Work-Study Program, Federal Perkins Loans; Reporting. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 71:

The Colorado State University System should implement procedures to ensure consistency in its FISAP reporting so that all required information is reported accurately.

Colorado State University System Response

Agree. Implementation date: June 2011.

The CSU System Office will ensure that procedures are created to accurately report all required FISAP information. Procedures to be taken by CSU-Global Campus to submit required undergraduate information, for CSU-P's preparation of the Fiscal Year 2010 FISAP, will be formalized via a Memorandum of Understanding between the two institutions. Once CSU-Global receives its independent accreditation, CSU-Global will continue to use established procedures to accurately prepare the FISAP report.

Trustees of the Colorado School of Mines

Colorado School of Mines

The Colorado School of Mines (School) was founded on February 9, 1874. The School came under state control with statehood in 1876. The first diploma was granted in 1882. The authority under which the School operates is Article 41 of Title 23, C.R.S.

The Board of Trustees is the governing body of the School and is composed of seven members appointed by the Governor, with consent of the Senate, for four-year terms and one nonvoting student member elected by the student body.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2010 audit work at the Colorado School of Mines.

Subrecipient Monitoring

The School receives federal funding from various granting agencies for research and development projects. In Fiscal Year 2010 the School expended more than \$29.5 million on Research and Development.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the School was in compliance with federal guidelines relating to the Research and Development Cluster.

What audit work was performed and how were results measured?

The Recovery Act and 2 CFR 176.50(c), requires pass-through entities to identify to first-tier subrecipients the requirement to register in the Central Contractor Registration (CCR), including obtaining a Dun and Bradstreet Universal Numbering System (DUNS) number, maintaining the currency of that information, and reporting on these requirements. The School should determine that subrecipients have current CCRs prior to making the subaward and should perform periodic checks to ensure that subrecipients are updating information, as necessary.

The audit work included determining if the School verified that subrecipients of a Recovery Act subaward had a current CCR prior to making the subawards.

What problem did the audit work identify?

The School did not determine if the subrecipient of the one Recovery Act subaward had a CCR prior to the subaward being made.

Why did the problem occur?

The School was aware of its responsibility to verify the CCR prior to making the subaward; however, the School's priority for verification of CCR was prior to the first Section 1512 reporting period in which the subrecipient was included.

Why does this problem matter?

By not verifying whether subrecipients have received their CCR, the School may not be able to properly complete the reporting required under Section 1512 and would not be in compliance with the Recovery Act.

(CFDA No. 81.087, Renewable Energy Research and Development, Subrecipient Monitoring. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 72:

The Colorado School of Mines should implement policies and procedures to ensure all subrecipients who receive Recovery Act subawards have a valid Central Contractor Registration prior to the subaward being made.

Colorado School of Mines Response:

Agree. Implementation date: December 31, 2010.

The School will require and document that its subrecipients receiving ARRA funding are registered in the CCR prior to issuance of a subaward.

State Board for Colorado Community Colleges and Occupational Education

The State Board for Community Colleges and Occupational Education (Board) was established by the Community College and Occupational Education Act of 1967, Title 23, Article 60 of the Colorado Revised Statutes. The Board functions as a separate entity and, as such, may hold money, land, or other

property for any educational institution under its jurisdiction. The statute assigns responsibility and authority to the Board for three major functions:

- The Board is the governing board of the state system of community and technical colleges.
- The Board administers the occupational education programs of the state at both secondary and postsecondary levels.
- The Board administers the state's program of appropriations to Local District Colleges (LDCs) and Area Vocational Schools (AVSs).

The Board consists of nine members appointed by the governor to four-year staggered terms of service. The statute requires that board members be selected so as to represent certain economic, political, and geographical constituencies.

Colorado Community College System's (CCCS) operations and activities are funded primarily through tuition and fees; federal, state, and local grants; tuition revenue; the College Opportunity Fund stipends; and a fee-for-service contract. In addition, the SBCCOE receives and distributes state appropriations for LDCs, AVSs, and school districts offering vocational programs.

The 13 colleges in the community college system are as follows:

College	Main Campus Location
Arapahoe Community College (ACC)	Littleton
Community College of Aurora (CCA)	Aurora
Community College of Denver (CCD)	Denver
Colorado Northwestern Community College (CNCC)	Rangely
Front Range Community College (FRCC)	Westminster
Lamar Community College (LCC)	Lamar
Morgan Community College (MCC)	Fort Morgan
Northeastern Junior College (NJC)	Sterling
Otero Junior College (OJC)	La Junta
Pikes Peak Community College (PPCC)	Colorado Springs
Pueblo Community College (PCC)	Pueblo
Red Rocks Community College (RRCC)	Lakewood
Trinidad State Junior College (TSJC)	Trinidad

The following comments were prepared by the public accounting firm of KPMG LLP, which performed the Fiscal Year 2010 audit work at the Colorado Community College System.

Community College of Denver Payroll Controls

CCD serves 15,000 students and employs approximately 855 employees, including faculty, exempt employees, and classified employees. The college's department of human resources is responsible for hiring employees, including inputting salary information in the Banner financial management system. The Controller's Office is responsible for working with the System payroll office to process payroll, based on salary and time and attendance information in Banner. Total payroll at CCD for the year ended June 30, 2010, was approximately \$27 million.

What was the purpose of the audit work?

The purpose of the audit work was to evaluate college controls over payroll expenditures. In addition, CCD identified and presented to Internal Audit Department (Internal Audit) unusual amounts paid to an exempt employee for overload assignments and requested that the Internal Audit investigate the transactions. Internal Audit subsequently reported the investigation results to

appropriate external agencies. As part of our audit, we considered the results of Internal Audit's investigation.

What audit work was performed and how were results measured?

The audit work included testing certain controls implemented by the college to ensure payroll expenditures were complete and accurate. Internal controls over payroll should include, but not be limited to, proper segregation of duties between human resources and payroll personnel, approval of contracts and salaries, approval of timesheets, and reconciliation and review of payroll amounts.

To review payroll, after each college has completed processing payroll, a confirmation report is created. The confirmation report contains the total number of entries for the period, total gross pay, total net pay, and total employee and employer deductions. The Controller at each college (or their designee) reviews the confirmation report for reasonableness and signs off when the review is complete. The approved confirmation report is sent to the System Office for payroll to be processed. In addition to the controls noted above, the System Office has developed diagnostic reports to assist college payroll offices in reviewing payroll. These reports include a report of highly compensated employees. The audit tested two confirmation reports for November 2009 and April 2010.

The audit work also included reviewing Internal Audit's report on its investigation into an employee's excessive amounts of pay for overload assignments. Board Policy 3-80, Teaching Faculty Workload, states "overload assignments should be limited so as not to erode the professionalism of the faculty member. An overload for a regular faculty member is defined as a duty assignment (such as a discrete course) in addition to the faculty member's academic year teaching load. An overload assignment must be in writing and approved by the college president." Overload assignments are exclusively available to members of faculty. Contract and professional staff can instruct classes as adjunct faculty, provided they have the approval of their supervisor and the class does not occur during their normal working hours or interfere with their primary employment.

Finally, the audit work considered Board Policy 3-70, Community College System Code of Ethics, which states that "employment of members of the same immediate family is subject to the following provisions: College level: Employment of any person in the immediate family of a member of the college staff who is in the line of supervision of that person must be approved and disclosed to the system president by the college president."

What problem did the audit work identify?

We tested two monthly confirmation reports at CCD and found that the report for the November 30, 2009, monthly payroll was properly reviewed and approved. However, the April 30, 2010, monthly payroll was not reviewed.

In July 2010 CCD's Deputy Chief Financial Officer notified the Vice President and Chief Financial Officer that a college employee had been paid approximately \$18,000 for the month of June. Based on a review of supporting payroll documents, the college determined that from June 2009 through June 2010 the employee earned approximately \$57,000 in overload assignments in addition to the employee's base salary of \$68,000. Of the \$57,000 paid for overload assignments, \$28,600 was nonteaching overloads charged to federal and private grants.

CCD requested Internal Audit review the employee's earnings and assignments as well as payroll controls at the college. Internal Audit identified that the employee's teaching and nonteaching overloads were approved by her supervisor, the career technical education dean. However, the employee was not eligible for nonteaching overload assignments based on the employee's position, job description, and CCCS policy. The employee was also approved to instruct 15 to 21 credits hours in addition to her full-time position. Internal Audit concluded that this does not represent an appropriate workload for one individual due to the amount of credit hours approved for overload as compared to the individual's regular workload. Full-time faculty are permitted two overload assignments without vice president approval. The employee's entire teaching workload should have been approved by the vice president and was not.

As noted, certain overload assignments were charged to federal and private grants, including \$6,700 charged to the college's federal Head Start grant. These costs were not charged in accordance with Board policy and the college did not maintain records as to the level of effort the employee charged to the grant. As a result, these costs would be unallowable costs to the grant.

Internal Audit also investigated additional allegations that came to its attention during the review, which further indicate a lack of adequate internal control over the human resource and payroll process. The employee who received various overload contracts noted above also hired two family members, which she indirectly supervised. This employment was not disclosed to the college or System President. Internal Audit noted that sufficient documentation was not made available to provide human resources employees with an understanding of any relationships between individuals, which could have been a catalyst for questions and ultimately proper disclosure.

Subsequent to Internal Audit's investigation, the employee was terminated.

Why did the problem occur?

CCD lacked adequate controls over payroll expenditures including approval of confirmation reports and a review of monthly and biweekly payroll that would detect irregularities in payroll and excessive overload assignments. In addition, the college did not follow Board policy with respect to overload assignments and employment of immediate family members.

Why does this problem matter?

Lack of adequate controls over payroll expenditures increases the risk that the college does not comply with Board policy and misappropriation of assets may occur. In addition, lack of controls may lead to noncompliance with grant regulations. The payments made to the employee for overload assignments appear to constitute abuse or behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances.

(CFDA No. 93.600; Head Start; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Not classified - not an internal control issue.)

Recommendation No. 73:

Colorado Community College System (CCCS) should work with the Community College of Denver (CCD) to strengthen controls over payroll and evaluate costs charged to grants by:

- a. Implementing policies and procedures to ensure confirmation reports are properly reviewed by the College's Controller and submitted to the System Office prior to final processing, including review of diagnostic reports to identify unusual amounts.
- b. Implementing policies and procedures to ensure overload assignments are properly evaluated and approved in accordance with Board policy.
- c. Training employees on Board policy, including employment of immediate family members.
- d. Evaluating overload assignments charged to federal and private grants, as identified by Internal Audit, to determine if the costs were allowable. If the costs are unallowable, the grants should be reimbursed with other college funds.

Colorado Community College System Response:

CCD: The employees involved in the deficiencies noted have been either terminated or appropriate personnel disciplinary action has been taken to ensure controls are in place in the future.

- a. Agree. Implementation date: November 2010.

For monthly and bi-weekly payroll periods the Controller or their designee will review applicable payroll reports, including exception reports as recommended by the CCCS Payroll Department, prior to submission to the System Office for final processing. These reviews will be documented and any unusual findings will be reported to management.

- b. Agree. Implementation date: November 2010.

The Provost will work directly with instructional departments to provide review and oversight of overload assignments. Departments will provide reports to the Provost for compilation to create a college-wide master list of overload contracts by employee name to assist in the review, number and amount of faculty overload contracts. Each contract will be evaluated and approved in accordance with Board policy.

- c. Agree. Implementation date: January 2011.

The Human Resources Office will begin offering training to employees on Board and College policies. This training will include a section on employment of immediate family members. Training will be provided on an on-going basis.

- d. Agree. Implementation date: November 2010.

Items identified by Internal Audit are currently being reviewed; this review started in early October 2010. If, after the review is completed, the costs are determined to be unallowable, the funds will be returned to the source.

Controls Over the Return of Title IV Funds

Pueblo Community College (PCC) and Red Rocks Community College (RRCC) participate in several federal student financial aid programs, including Direct Loans, Pell, Federal Work Study, and other programs. Title IV establishes

general rules that apply to student financial aid programs and requires that when a student withdraws from an institution, the institution must determine the amount of Title IV aid that shall be returned to Title IV programs. PCC and RRCC distributed approximately \$16.4 million and \$9 million in Title IV funds in Fiscal Year 2010, respectively.

What was the purpose of the audit work?

The purpose of the audit work was to assess the adequacy of the colleges' controls and compliance over the return of Title IV funds.

What audit work was performed and how were results measured?

The audit work included reviewing a sample of 10 return calculations at each college to determine whether adequate controls were implemented by the colleges to ensure Title IV funds were returned in compliance with federal regulations. When a recipient of Title IV grants or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's date of withdrawal. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs. Return of Title IV funds is required to be deposited or electronic fund transfers initiated to the U.S. Department of Education, or the appropriate lender as soon as possible, but no later than 45 days after the date the institution determines that the student withdrew.

What problem did the audit work identify?

PCC and RRCC did not properly initiate the return of Title IV payments to the U.S. Department of Education within the required 45-day period.

At PCC, of the 10 students tested, four students withdrew from the fall semester on January 11, 2010; however, repayment of the Title IV funds did not occur until April 9, 2010. There was an 88-day period between the date the institution determined the students withdrew and the date Title IV Funds were repaid. After identification of the error, PCC reviewed all students who withdrew from the fall semester on the January 11, 2010. After the review, PCC determined that all 87 students for which funds were required to be returned to the U.S. Department of Education were not returned within the required 45-day period. The total amount that was repaid to the U.S. Department of Education for students who withdrew on January 11, 2010, was \$54,089.

At RRCC, of the 10 students tested, three students withdrew and the Title IV funds were not repaid to the U.S. Department of Education within the required 45-day period. RRCC determined the first student withdrew from the fall semester on October 13, 2009; however, repayment did not occur until November 30, 2009, which exceeded the required repayment deadline by three days. RRCC determined the second and third students withdrew from the spring semester on March 15, 2010, and March 23, 2010, respectively. However, repayment did not occur until May 24, 2010, which exceeded the required repayment deadline by 25 and 17 days, respectively. Title IV refunds are processed in batches of multiple students on the same date. After identification of the error, RRCC investigated all students who withdrew from the erroneous three batches and determined that seven additional students required funds to be returned to the U.S. Department of Education. The total amount of late repayment for the three batches was \$4,678.

Why did the problem occur?

At PCC, there was not adequate and timely communication between the financial aid advisor who determined the students withdrew and the director of financial aid who initiates the repayment to the U.S. Department of Education.

At RRCC, the first batch failure occurred because there was not adequate and timely communication between the financial aid advisor who determined the students withdrew and the director of financial aid who initiates the repayment to the U.S. Department of Education. The second and third batch failures occurred because a repayment error was triggered due to a student's incorrect address. As a result, the entire file was rejected by the system and all repayments were not processed until the error was identified and corrected on May 24, 2010.

Why does this problem matter?

Failure to properly initiate refunds in the timeline required increases the risk that Title IV funds are not returned in accordance with federal regulations.

(CFDA Nos. 84.063, 84.268; Student Financial Aid Cluster; Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 74:

Colorado Community College System (CCCS) should work with Pueblo Community College (PCC) and Red Rocks Community College (RRCC) to strengthen policies and procedures over the Student Financial Aid process by:

- a. Ensuring adequate and timely communication between financial aid advisors and directors of financial aid when students withdraw so that the returns of Title IV funds can be determined properly and completed in a timely manner in accordance with program requirements.
- b. Ensuring RRCC financial aid personnel are knowledgeable of batch errors impacting return of Title IV funds and how to correct the errors in a timely manner.

Colorado Community College System Response:

PCC: Agree. Implementation date: September 2010.

In addition to the Director of Financial Aid (FA) performing random secondary reviews of these calculations on a monthly basis, the Director of Financial Aid has initiated the following new process beginning September 2010: each time the FA Advisor responsible for R2T4 (Return of Title IV) runs the report, the advisor will communicate this to the Director and include the date of the report, the 30 day mark, and the 45 day mark so that the Director can monitor the progress of the calculations and run the appropriate Banner programs to ensure that the return of funds to the U.S. Department of Education occurs within the 45 day time-frame.

RRCC: Agree. Implementation date: July 2010.

The Director of Financial Aid redesigned processes to ensure adequate and timely communication is received from financial aid advisors when students withdraw. Financial Aid staff also received additional training and instruction in correcting Banner batch errors to ensure returns of Title IV funds are completed in a timely manner in July 2010.

Borrower Data Transmission Reconciliation for Direct Loans

PCC and RRCC participate in the Direct Loan program, which makes interest subsidized or unsubsidized Stafford loans available to students, or PLUS loans to graduate or professional students or to parents of dependent students, to pay for the cost of attending postsecondary educational institutions. PCC and RRCC distributed approximately \$14.9 million and \$12.9 million in Direct Loans in Fiscal Year 2010, respectively.

What was the purpose of the audit work?

The purpose of the audit work was to assess the college's controls and compliance as it relates to borrower data transmission reconciliation requirements for Direct Loans.

What audit work was performed and how were results measured?

The audit work included testing certain controls implemented by the colleges to ensure Direct Loans are reconciled to the general ledger. Each month, the U.S. Department of Education provides the institution's Common Origination and Disbursements (COD) for Direct Loans, which includes the School Account Statement data file consisting of a Cash Summary, Cash Detail, and Loan Detail records. The school is required to reconcile these files to the institution's financial records. Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System via the Common Origination and Disbursement (COD) within 30 days of disbursement. Each month, the COD provides institutions with a School Account Statement (SAS) data file, which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records.

What problem did the audit work identify?

Internal controls over the COD to the general ledger reconciliation process at RRCC and PCC were not properly designed to ensure the reconciliations were performed in accordance with requirements.

RRCC represented to us that the required monthly reconciliations were being performed; however, we were not able to obtain sufficient evidence that reconciling items for the November and December 2009 reconciliations were investigated and resolved. The total amount of Net Accepted and Posted Disbursement as reported by the U.S. Department of Education for the sampled reconciliations was \$5.16 million for November 2009 and \$5.41 million for December 2009. We were able to obtain sufficient support to re-perform the reconciliations for February 2010 and May 2010.

PCC provided evidence that the reconciliations were initiated; however, the September 2009 and January 2010 reconciliations had differences that were not properly investigated or resolved. The total amount of Net Accepted and Posted Disbursements per the U.S. Department of Education for the reconciliations was \$5.01 million for September 2009 and \$6.63 million for January 2010.

Why did the problem occur?

PCC and RRCC did not have adequate policies and procedures in place to ensure the reconciliation between the COD and the general ledger was performed and that evidence supporting the reconciliation was maintained for review.

Why does this problem matter?

Failure to reconcile Direct Loan disbursements to the general ledger in a timely manner increases the risk that the general ledger does not accurately reflect direct lending activity and the colleges may not be in compliance with federal regulations.

(CFDA No. 84.268, Federal Direct Student Loans, Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 75:

Colorado Community College System (CCCS) should work with Pueblo Community College (PCC) and Red Rocks Community College (RRCC) to implement policies and procedures to ensure that borrower data transmission reconciliations are performed and reconciling items are addressed in a timely manner and evidence supporting the reconciliation is maintained for review.

CCCS Response:

PCC: Agree. Implementation date: January 2011.

The Direct Loan reconciliation will be implemented. PCC will seek training opportunities to ensure that it remains in compliance.

RRCC: Agree. Implementation date: December 2010.

RRCC's Controller will work with the Director of Financial Aid to ensure the reconciliation between COD and the financial aid system is completed monthly and is reviewed and retained in the accounting department

Trustees for Adams State College

Adams State College

House Bill 03-1093 authorized independent governance for Adams State College (College) effective July 1, 2003, and a new Board of Trustees was appointed to govern the College. Adams State College is a liberal arts college with graduate programs in teacher education, counseling, and art.

The following comment was prepared by the public accounting firm of Dalby, Wendland & Co, P.C., which performed Fiscal Year 2010 audit work at Adams State College.

Maintaining Verification Worksheets for Non-Filers

The College participates in various Federal student financial assistance (SFA) programs, the objective of which is to provide financial assistance to eligible students attending institutions of postsecondary education. Institutions of postsecondary education such as the College have certain responsibilities in relation to SFA programs including determining student eligibility, verifying student data, and calculating the amount of financial aid a student can receive along with various other responsibilities.

What was the purpose of the audit work?

The purpose of the audit work was to perform tests of the College's internal control related to Federal SFA programs and to perform tests of the College's compliance with laws and regulations that could have a direct and material effect on the Federal SFA programs in accordance with the Single Audit Act Amendments of 1996 and OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*.

What audit work was performed and how were results measured?

We reviewed a sample of 25 students that received federal SFA during Fiscal Year 2010. We reviewed information maintained by the College to support the student's eligibility. The College uses a databases system, Banner, to track student eligibility for federal SFA. The College maintains the eligibility documentation electronically by scanning documents into the Banner Xtender server. The scanned documents include either the students complete and signed Verification Worksheet or the student's federal tax return that will support the student's income. The student's income level is used to calculate the Estimated

Family Contribution (EFC). The EFC is then used to determine the amount of grant funds the student is eligible to receive.

Federal regulations require the College to maintain a complete and signed Verification Worksheet as proof of a student's income for all students who are not required to file a federal income tax return.

What problem did the audit work identify?

Our testing of the sample of 25 students found one student where the College did not have a current Verification Worksheet for the income level listed in Banner. The Banner Xtender system included a signed Verification Worksheet submitted by this student for Fiscal Year 2010; however, this worksheet listed income level higher than what was shown in Banner. The College stated that the student re-submitted the Verification Worksheet for Fiscal Year 2010 with the worksheet showing an income level that agreed to Banner; however, this was not retained in the Banner Xtender system. The student is still eligible to receive student financial aid since their EFC was the same for both the retained Verification Worksheet and the missing Verification Worksheet.

Why did the problem occur?

The College indicated the Verification Worksheet was received, but was not scanned into Banner Xtender, the records retention software.

Why does this problem matter?

There is no supporting documentation for the student's final income amount used to determine their SFA award, which is a violation of Federal regulations.

(CFDA No. 84.063, Federal Pell Grant Program, Eligibility. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 76:

Adams State College should ensure all documentation that supports eligibility for Federal Student Financial Aid is retained by scanning all documentation into Banner Xtender.

Adams State College Response:

Agree. Implementation date: January 3, 2011.

The institution will evaluate its current policies and procedures regarding electronic imaging of documents for purposes of determining eligibility for Title IV federal student aid. The institution will implement a redefined policy and procedure to address the accuracy of all financial aid document imaging. Additional staff trainings will be implemented to instruct all current and new staff on procedures to ensure all documents are scanned and indexed correctly.

Colorado Student Loan Program dba College Assist

Colorado Student Loan Program dba College Assist (the Enterprise or the guaranty agency), was created by an act of the Colorado Legislature in July 1979.

The Enterprise is a self-supporting enterprise of the State of Colorado and does not receive any State appropriations to fund operations. The primary mission of the Enterprise is to assist Colorado residents with planning for college and supporting lenders and Colorado institutions of higher education by administering the Federal Family Education Loan program (FFEL) for the U.S. Department of Education.

Controls Over Default Aversion Fees

College Assist receives requests from lenders to engage in default aversion activities designed to prevent the default of a loan. Consistent with the federal requirements set forth in 34 CFR 682.404(k), these requests are to be received no earlier than after 60 days of delinquency and no later than 120 days of delinquency. These default aversion activities provide collection assistance to the lender on a delinquent loan prior to the loan being legally in default status. In consideration of such efforts, the guaranty agency (College Assist) receives a default aversion fee (DAF), calculated based on 1 percent of the total unpaid principal and accrued interest owed on loans where the lender has requested default aversion assistance. On a monthly basis, College Assist transfers the earned default aversion fee from the restricted Federal Fund to its unrestricted Operating Fund. Subsequently, if a loan on which College Assist has received a default aversion fee defaults, the default aversion fee must be rebated back to the restricted Federal Fund.

What was the purpose of the audit work?

The purpose of the audit work was to ascertain if College Assist has adequate controls in place to ensure that DAF fees are rebated to the Federal Fund subsequent to the loan entering default status.

What audit work was performed and how were results measured?

The audit work included selecting a sample of loans guaranteed by College Assist which had entered into default status during the year and testing for evidence of the required one percent DAF fee rebate upon default. To test compliance with the DAF fee requirements, a total sample of 40 default status loans were tested. For each loan which was eligible for rebate, we reviewed the journal voucher transferring the funds from the Operating Fund to the restricted Federal Fund.

What problem did the audit work identify?

During the testing, we noted that DAF fees for rehabilitation and repurchased loans only were not received into the unrestricted fund by College Assist and were not rebated into the restricted fund for two of the 40 loans which had entered into default in Fiscal Year 2010. All loans reviewed other than rehabilitated and repurchased loans were billed and rebated correctly.

Why did the problem occur?

College Assist researched the two exceptions and discovered that both of the loans were considered rehabilitated loans, in which the loans had defaulted once, were rehabilitated and later defaulted a second time. The second default was the occurrence selected for testing. Further research showed that after the loan database system conversion that took place on November 1, 2008, rehabilitated or repurchased delinquent loans were not included on the query report created for calculating the default aversion fees. Repurchased loans represent loans that were in default status due to variable circumstances but were then repurchased by the guarantor, thus removing the default status. As such, default aversion fees for rehabilitated or repurchased delinquent loans were never transferred to the operating fund, nor were they transferred back to the federal fund upon default after November 1, 2008.

A query within the loan database system was run to determine the total amount of rehabilitated or repurchased loans for which DAF fees were never taken or refunded. The total DAF fees which were not taken amounted to \$694,634 and the total not rebated was \$107,269. The impact to the financial statements is a \$587,365 reclassification from restricted net assets to unrestricted net assets.

Why does this problem matter?

By not receiving and rebating DAF fees, College Assist is not in compliance with the program requirements.

(CFDA No. 84.032, Federal Family Education Loans, Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 77:

College Assist should improve its controls for identifying accounts eligible for default aversion billings and accounts required for default aversion rebates by:

- a. Modifying the loan database system configuration to include all rehabilitated or repurchased loans for eligibility of default aversion fees and required rebates.
- b. Establishing procedures to periodically test the accuracy and completeness of the default aversion billing and rebate query reports to ensure proper functioning of the new system. Such periodic reviews should include testing a sample of defaulted loans to ensure the default aversion fees have been properly billed and rebated and the system controls are functioning as designed.

Colorado Student Loan Program dba College Assist Response:

Agree. Implementation date: January 2011.

The Enterprise initiated a process to modify the system configuration to allow for default aversion fee billing and subsequent rebate if the loan later defaults on rehabilitated and repurchased loans. In addition, the Enterprise will establish monthly procedures to test a sample of defaulted loans to ensure proper default aversion fee billing and applicable rebate is occurring.

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Department of Human Services

Introduction

The Department of Human Services (Department) is solely responsible, by statute, for managing and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county or district departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. Please refer to the introduction in the Department of Human Services chapter within the Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2010 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Temporary Assistance for Needy Families (TANF)/Colorado Works Program
- Supplemental Nutrition Assistance Program (SNAP)/Food Assistance
- Child Support Enforcement
- Low-Income Energy Assistance Program (LEAP)
- Title XX Social Services Block Grant
- Title IV-E Foster Care
- Child Care and Development Program Cluster
- Adoption Assistance Title IV-E
- Vocational Rehabilitation
- Housing and Urban Development (HUD) Housing Choice Vouchers Program

The results of our Fiscal Year 2010 audit identified errors resulting in recommendations for all of the programs tested. We identified one material weakness, 18 significant deficiencies, and six deficiencies in internal control. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

SNAP/Food Assistance

The SNAP/Food Assistance program was designed to help low-income households buy food. In Fiscal Year 2010 the Department provided eligible households with approximately \$664 million in SNAP/Food Assistance benefits,

which are paid for entirely with federal funds (CFDA No. 10.551). For the administration of the program (CFDA No. 10.561), the Department spent a total of approximately \$88 million, of which \$45 million was federal funds and \$43 million was state funds. Total federal expenditures included approximately \$1.8 million in Recovery Act funds. In Fiscal Year 2010 the average monthly caseload had increased by more than 57 percent from Fiscal Year 2008. The table below summarizes the average monthly caseload over the past three fiscal years.

Department of Human Services, Food Assistance Program Average Monthly Caseload Fiscal Years 2008 through 2010	
Fiscal Year	Average Monthly Caseload
2008	107,626
2009	128,199
2010	168,785
Source: Department of Human Services, Food Assistance Program Staff.	

The Department is responsible for ensuring that all expenditures under the SNAP/Food Assistance program are appropriate and that the State complies with federal and state program requirements. Colorado's SNAP/Food Assistance program is overseen by the Department's Food and Nutrition Division, within the Office of Self-Sufficiency, but is administered locally, by the county departments of human/social services. Operationally, the counties and the Department share the responsibility for determining recipients' eligibility for SNAP/Food Assistance benefits. Counties are responsible for administering the benefit application process. For example, counties are responsible for entering the required data for eligibility determination into the benefits system, approving eligibility determinations, and maintaining the case files. The Department is responsible for monitoring the counties to ensure that their eligibility determinations comply with federal and state requirements.

Compliance with SNAP/Food Assistance is tested annually as part of the financial and compliance audit of the State. The table below summarizes the identified rates of internal control errors during the five-year period from Fiscal Years 2006 through 2010, along with our assessment of the level of internal controls weaknesses related to eligibility determinations for the SNAP/Food Assistance program.

Department of Human Services, Food Assistance Program Assessed Levels¹ of Internal Control Weakness and Associated Internal Control Error Rates Fiscal Years 2006 through 2010		
Fiscal Year	Internal Control Weakness² Level	Internal Control Error Rate
2006	Material Weakness	18%
2007	Material Weakness	57%
2008	Material Weakness	38%
2009	Material Weakness	40%
2010	Material Weakness	30%

Source: State of Colorado Statewide Single Audit Reports

¹ Assessments determined and reported by the Office of the State Auditor as part of the audit of the Food Assistance program.

² Severity of the level of control weakness is (1) deficiency in internal control: least severe, (2) significant deficiency: more severe, (3) material weakness: most severe.

SNAP/Food Assistance Sample Testing Results

The Department is responsible for ensuring that all expenditures under the SNAP/Food Assistance program are appropriate and that the State complies with federal and state program requirements. Colorado's SNAP/Food Assistance program is overseen by the Department's Food and Nutrition Service (FNS), within the Office of Self-Sufficiency, but is administered locally, by the county departments of human/social services. Operationally, the counties and the Department share the responsibility for determining recipients' eligibility for SNAP/Food Assistance benefits. Counties are responsible for administering the benefit application process. For example, counties are responsible for entering the required data for eligibility determination into the benefits system, approving eligibility determinations, and maintaining the case files. The Department is responsible for monitoring the counties to ensure that their eligibility determinations comply with federal and state requirements.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's progress in implementing our Fiscal Year 2009 audit recommendation. We recommended that the Department improve internal controls over compliance with state and federal requirements for SNAP/Food Assistance with respect to eligibility determination and benefit payments. The Department agreed with the recommendation. We have noted problems with the Department's controls over eligibility determinations and benefit payments since Fiscal Year 2005.

What audit work was performed and how were results measured?

During our Fiscal Year 2010 audit, we tested a sample of 60 SNAP/Food Assistance benefit payments issued between July 1, 2009, and June 30, 2010. We reviewed the case files related to these payments to determine whether the payments were made only to eligible recipients, benefits were correctly calculated on the basis of the information entered into the Colorado Benefits Management System (CBMS), authorized payments were supported by documentation in the case file, and information received from recipients was processed by the counties in a timely manner. We also tested the Department's monitoring of each county's management of the sampled case files.

We measured the results against the following criteria:

- **Data Entry:** County caseworkers enter applicant-provided data for eligibility determination into CBMS. Federal and state rules outline the proper entry of data for the SNAP/Food Assistance program, as these data directly affect the payment of benefits to recipients.
- **Redeterminations:** Federal and state regulations require that county departments of human/social services periodically redetermine eligibility for SNAP/Food Assistance. As the end of the certification period approaches, recipients are required to complete a redetermination form. County departments use the information reported in the redetermination forms to determine whether the recipient household continues to be eligible for assistance. Federal regulations require that the county departments of human/social services process eligibility redeterminations before the expiration of the recipient's prior certification period. Timely processing of redetermination forms eliminates the risk of inappropriate termination or delay of recipients' SNAP/Food Assistance benefits.
- **Changes Reported by Recipients:** Caseworkers are required to timely process change report forms submitted by recipients during a certification period. If recipients have a 12- or 24-month certification period, they are required to submit a change report form at the midpoint of the certification period, regardless of whether any changes have occurred. The change report form is used to report changes in household circumstances, such as income, expenses, or number of household members. The due date of the change report form is calculated by CBMS. If a change report form is not processed, CBMS will automatically terminate the recipient's benefits. Therefore, the caseworker must process change report forms timely to avoid termination or delay of recipients' benefits.

- **Income, Eligibility, and Verification System (IEVS) Alerts:** As required by federal regulations, the Department has system controls that assist caseworkers in monitoring eligibility criteria. Caseworkers receive alerts from the IEVS about apparent income discrepancies, such as income that may have been received but may not have been reported by a program recipient. Because unreported income can result in the issuance of excess benefits, caseworkers are required to investigate income discrepancies reported by IEVS within 45 days.

Additionally, we tested a sample of 60 SNAP/Food Assistance restoration payments issued between November 1, 2009, and June 30, 2010. We discussed these payments with the Department and reviewed related documentation contained in CBMS to determine whether the restoration payments were appropriate. Restoration payments are intended to provide additional benefits to a recipient who erroneously received a smaller benefit in the previous 12 months. Federal and state regulations allow recipients to report changes in circumstances during a certification period. When a reported change results in an increase in benefits, the beginning date for that increase is determined by the “Change Reported Date” entered in CBMS by the caseworker. The increase should begin in the month following the “Change Reported Date.”

What problem did the audit work identify?

Of the 60 case files related to our sampled payments, 18 (30 percent) contained one or more errors in compliance with internal control. Seven (12 percent) of the 60 cases contained errors that resulted in overpayments (questioned costs) or underpayments to the client. The main areas of concern were caseworker entry of information, timely processing of redeterminations, and processing of IEVS alerts.

- **Caseworker entry of information:** In eight cases, income or expense information was entered incorrectly by the caseworker. In seven of these cases, the entry errors caused an erroneous calculation of benefits, resulting in total questioned costs of \$1,836¹ and underpayments of \$267².
- **Timely processing of redeterminations and change reports:** In nine cases, the caseworker did not process the redetermination form or the change report form in a timely manner. In these cases, the recipient’s benefits were delayed; the delays ranged from five to 58 days.
- **IEVS alerts:** In three cases, the caseworker did not investigate IEVS alerts regarding potential income discrepancies. None of these three instances resulted in payment errors.

In addition, of the 60 restoration payments tested in our sample, 24 (40 percent) were determined to be inappropriate payments resulting from data entry errors by the caseworker. In all 24 cases the inappropriate restoration payment resulted from the caseworker not entering the correct “Restoration Action Date” into CBMS. The entry errors related to restoration payments caused additional benefits to be paid, resulting in questioned costs of \$1,932³.

Why did the problem occur?

The errors identified through our testwork indicate the need for the Department to continue improving its county review process to ensure that the counties correctly perform eligibility determinations and benefit calculations and timely process redetermination and change report forms for the SNAP/Food Assistance program. In Fiscal Year 2010 the Department continued its county monitoring procedures. The Department performed reviews of counties, provided the counties with evaluation reports, and obtained corrective action plans from the counties in which issues were identified. The Department also provided customized training to specific counties as needed.

Why does this problem matter?

Compliance with the requirements for accurate data entry, timely processing of redetermination and change forms, and timely follow up on IEVS alerts are essential to ensure that benefit payments are made only to eligible individuals, that payments are accurate, and that recipients receive their benefits timely.

(CFDA Nos. 10.551, 10.561; Supplemental Nutrition Assistance Program Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Material Weakness.)

¹Total known questioned costs of \$1,836: \$688 identified in 5 of 60 payments selected; \$1,148 identified in payments outside of the 60.

²Total known underpayments of \$267: \$84 identified in 2 of 60 payments selected; \$183 identified in payments outside of the 60.

³Total known questioned costs from restoration payments of \$1,932.

Recommendation No. 78:

The Department of Human Services should continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Supplemental Nutrition Assistance

Program/Food Assistance program. Specifically, the Department should strengthen its monitoring and reviews of counties' data entry of income, expense, and restoration payment data; processing of redetermination and change report forms; and investigation of Income, Eligibility, and Verification System (IEVS) alerts.

Department of Human Services Response:

Agree. Implementation date: Implemented and ongoing.

The Department will continue to monitor the work of the counties to ensure accurate data entry and follow up on IEVS discrepancies. With a 70 percent increase in caseload (comparing June 2007 to June 2010) due to the downturn in the economy, the State has encouraged counties to focus efforts on activities and procedures that are the most error prone. For example, if working an IEVS data match does not result in a payment error, then this activity would not take precedence over the timely processing of cases. Additionally, training will be provided on restoration payments and corresponding system procedures. The State will also monitor monthly restoration payments to ensure accuracy and take appropriate action to rectify any identified issues.

The State will continue to work with the counties on improving the timely processing of cases, including redetermination applications and change report forms. Steps will include documenting current business practices for completing these applications, eliminating inefficiencies, and ensuring monitoring systems are in place to accomplish this task timely each month.

Quality Assurance statistics available for federal year 2010, which ended September 30, 2010, shows the State posting a 2.89 percent payment error rate compared with the national average of 4.26 percent, for data through June 2010, the most current data available.

SNAP/Food Assistance Program System Issues

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's progress in implementing our Fiscal Year 2008 audit recommendation. We recommended that the Department correct the system problem related to inappropriate restoration payments. Restoration payments are intended to provide additional benefits to a recipient who erroneously received a smaller benefit in the previous

12 months. The Department agreed with the recommendation. We have noted this system problem since Fiscal Year 2007.

What audit work was performed and how were results measured?

We interviewed Department staff about actions taken to implement our Fiscal Year 2008 recommendation. Further, we tested a sample of 60 SNAP/Food Assistance restoration payments issued between November 1, 2009, and June 30, 2010. We discussed these payments with the Department and reviewed related documentation contained in CBMS to determine whether the restoration payments were appropriate.

According to federal and state regulations, restoration payments cannot be made for benefit periods that extend beyond the past 12 months. Our analysis was designed to identify restoration payments that were made for benefit periods that extended beyond the 12-month limitation.

What problem did the audit work identify?

Even though the Department implemented a change request to CBMS that corrected the system issue related to inappropriate restorations identified in our Fiscal Year 2008 audit recommendation, the change request inadvertently caused additional system problems related to restoration payments. Our analysis revealed that out of the 60 restoration payments reviewed in our sample, 11 payments (18 percent) were inappropriate because of a programming error impacting the correct application of a utilities allowance. This programming error caused benefits of between \$1 and \$4 to be issued through a restoration payment. Information provided by the Department indicated that this problem affected 613 cases and totaled \$2,254¹ of inappropriate restoration payments.

Additionally, out of the 60 payments in our sample we identified four inappropriate restoration payments (7 percent) totaling \$85¹ where the Department could not determine a cause for the error and one payment (2 percent) totaling \$14¹ where the Department could not determine if the restoration was appropriate due to a lack of case information.

Why did the problem occur?

The Department reported that system changes were implemented in phases in October 2008; December 2009; and February, April, and July 2010 that it believed resolved the system issue. However, based on the errors noted above, the system changes were not successful in resolving all the system issues.

Why does this problem matter?

The system issues cause benefits to be paid to recipients in excess of those to which they are entitled. FNS could consider the Department negligent for failing to correct this system issue in a timely manner, which puts the Department at risk of federal sanctions.

(CFDA Nos. 10.551, 10.561; Supplemental Nutrition Assistance Program Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Significant Deficiency.)

¹Total known questioned costs of \$2,353.

Recommendation No. 79:

The Department of Human Services should take steps to correct the system problems related to inappropriate restoration payments in the Colorado Benefits Management System to reduce the risk of errors in benefit payments to Supplemental Nutrition Assistance Program/Food Assistance Program recipients.

Department of Human Services Response:

Agree. Implementation date: December 2010 corrected the telephone utility allowance. June 2011 review and resolve four case scenarios.

The State implemented a series of automated system changes to correct system errors that resulted in incorrect restoration payments. Per federal rule, restorations cannot be paid for more than 12 months in the past from the date of discovery of the change that would result in a restoration payment. The problem with the incorrect application of the telephone utility allowance for certain cases was corrected and no longer creates inappropriate restorations. The Department sent three of the four cases where the cause of the restoration was not identified to CBMS for review. The fourth case will be reviewed by the Department once additional documentation is received by the County to determine whether the restoration payment was appropriate or not. Based on the findings in both situations, appropriate action will be taken to resolve any further inappropriate restorations.

Federal Reporting for the Food Assistance Program

As required by the federal Department of Agriculture's FNS, the Department is to submit a quarterly Status of Claims Against Households report (FNS-209). The Department establishes claims against program beneficiaries for overpayments they received—whether through agency error, beneficiary error, or fraud. The FNS-209 report contains quarterly information on these overpayment claims, including the claim balance and the amount collected. The report includes a beginning balance, rolled forward from the previous reporting period, and an ending balance that will roll forward to the next reporting period.

What was the purpose of the audit work?

The purpose of the audit work was to determine the Department's status of implementing our Fiscal Year 2005 audit recommendation to strengthen its controls over federal reporting by ensuring that accurate reports are programmed onto CBMS so that the Department has the correct source data necessary to prepare the FNS-209 report.

To prepare the FNS-209, the Department uses claims data from CBMS. The FNS-209 report requires a detailed breakdown of Food Assistance claims data, and this level of detail was not originally programmed into the CBMS reporting function that produces the source reports for the FNS-209. In our Fiscal Year 2005 audit we identified concerns with the Department's ability to accurately prepare the FNS-209 due to reporting deficiencies within CBMS. The Department agreed with the Fiscal Year 2005 recommendation and has been working with CBMS programmers to develop and refine the necessary reports used to prepare the FNS-209. In July 2007 FNS issued a guide that instructed regional FNS representatives to examine source documentation from the State's system to determine the accuracy of the amounts entered on these reports and by ensuring the State's system contains detailed records supporting the FNS-209's beginning balance.

What audit work was performed and how were results measured?

We interviewed Department staff about actions taken to implement our Fiscal Year 2005 recommendation and reviewed two quarterly FNS-209 reports. We assessed each report's completeness, accuracy, timeliness, and agreement with source documentation.

We also reviewed the federal reporting system for the FNS-209 report. This system auto-populates the beginning balances of each report based on the ending balance of the report from the previous quarter. The Department does not have

the ability to change the beginning or ending balance on the FNS-209 report in the federal reporting system.

What problem did the audit work identify?

Although we found no errors in the two quarterly reports tested, we continue to have concerns with the beginning balance on each report. The Department has made substantial progress in correcting the problems noted in the Fiscal Year 2005 audit in developing accurate source reports to compile the FNS-209. Department staff stated that, as of December 2009, they believe they have successfully developed all necessary source reports to compile an accurate FNS-209; however, because of the problem from prior years with the CBMS source reports, the Department continues to misstate the FNS-209 beginning balance.

We also noted that the ending balance of claims data, reported by FNS in the federal reporting system, did not match the balances in CBMS as of the end of Federal Fiscal Year 2009. The inaccuracy of the beginning and ending balances has compounded each time the quarterly FNS-209 has been misreported. The Department is working closely with FNS to make a one-time adjustment to the ending balances to accurately reflect the ending balances of claims data in CBMS.

Why did the problem occur?

Because the Department had been using inadequate source reports since the implementation of CBMS in Fiscal Year 2005, it was not able to consistently prepare accurate FNS-209 reports. This caused the auto-populated beginning and ending balances of claims on the report to be incorrect in the federal reporting system, which requires a one-time adjustment to accurately reflect the balance in CBMS.

Why does this problem matter?

The Department is responsible for ensuring that the FNS-209 reports are accurate, complete, and in compliance with the program's federal provisions. FNS depends on accurate reports to measure program results and State compliance with federal requirements. The Department risks federal sanctions if it does not comply with federal requirements.

(CFDA Nos. 10.551, 10.561; Supplemental Nutrition Assistance Program Cluster; Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 80:

The Department of Human Services should continue working with Food and Nutrition Service to adjust the ending balance in the federal reporting system to accurately reflect the balances in CBMS.

Department of Human Services Response:

Agree. Implementation date: January 2011.

The Department and U.S. Department of Agriculture, Food and Nutrition Service (FNS), have always been in agreement that the last step in the process to validate the FNS-209 report is to make a one-time adjustment to the beginning and ending balance lines. This last step is planned for implementation in January 2011.

**Child Care and Development Fund Program
Cluster Overview**

The Child Care and Development Fund Program Cluster (Program) provides financial assistance to states to increase the availability, affordability, and quality of child care services for low-income families in which the parents are working or attending training or educational programs. The Program (CFDA Nos. 93.575, 93.596, and 93.713) was enacted under Title IV-A of the Social Security Act and is administered at the federal level by the U.S. Department of Health and Human Services. In Colorado, the Program is overseen by the Department under the Colorado Child Care Assistance Program (CCCAP) and administered by the county departments of human/social services, which determine families' eligibility and calculate the parental fees that the families must pay. During Fiscal Year 2010 the Department spent approximately \$100.3 million, of which \$99.5 million was federal funds and \$800,000 was State general funds. Total federal expenditures included \$13.6 million in Recovery Act funds. Approximately 25,700 Colorado families received subsidized child care under the Program in Fiscal Year 2010. The average monthly benefit was \$635 per family.

County Monitoring

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's controls over compliance with state and federal requirements for the Program with respect to eligibility determination and parental fees.

What audit work was performed and how were results measured?

The audit work included reviewing a sample of 40 CCCAP case files and the associated documentation to determine whether counties had correctly determined eligibility in accordance with state rules and the Code of Federal Regulations, and that program costs were reasonable and necessary as required under federal cost requirements. In addition, we interviewed Department staff to determine what type of monitoring activities the Department had performed to monitor counties' eligibility processes and calculations of parental fees. Federal regulations require that primary grant recipients have controls in place to ensure subrecipients, such as the counties, have adequate controls in place to meet grant requirements.

To qualify for a child care subsidy under the Program, a family must submit documents verifying that (1) the child household members for whom care is requested are U.S. citizens; (2) the household's gross income is equal to or less than 85 percent of the median state income for a family of the same size; (3) the family resides in the county from which assistance is being requested; and (4) the parents are engaged in "eligible activities" such as job search, work, or continuing education/training. Copies of these documents are to be maintained in the family's CCCAP file, managed through the Child Care Automated Tracking System (CHATS) at the Department.

An eligible family receives child care services that are paid for jointly—by the Program and the family—based on the family's gross household income. The family's share of the monthly payment, called the "parental fee," is calculated on a sliding scale, based on factors such as the family's income, work schedule, and number of children needing care. The monthly parental fee can range from \$7 to more than \$1,000. In some cases, the county may determine that paying a parental fee would cause a financial hardship to the family and may thus waive the fee.

What problem did the audit work identify?

Our review of 40 active CCCAP case files identified no issues with eligibility determination but found that in five (12.5 percent) of the cases the parental fee had been erroneously calculated. As a result, in those five cases the families paid

a lesser share of their child care costs than they should have paid, based on their incomes. As a result, the counties charged more than was allowable to the federal grant. The questioned costs totaled \$834¹ for these five cases.

In addition, Department staff informed us that they did not perform monitoring visits at the counties during Fiscal Year 2010.

Why did the problem occur?

Department officials reported in Fiscal Year 2010 that because of staffing constraints resulting from an upgrade of CHATS, officials decided to forgo all county monitoring until the upgrade is complete. Therefore, the Department did not have a mechanism in place to identify and correct the incorrect parental fee assessments by the counties.

Why does this problem matter?

Miscalculation of the parental fees results in either the State's overcharging the federal grant, which means the State has not complied with federal requirements and will be required to repay funds to the federal government, or overcharges to the families, who will bear more of the child care costs than is required under the program.

Because parental fee calculations are performed by the counties, without county monitoring the Department cannot ensure that calculations are accurate and that federal funds are expended appropriately and parents are charged the correct fees.

(CFDA Nos. 93.575, 93.596, 93.713; Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund, American Recovery and Reinvestment Act Child Care and Development Block Grant; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

¹Total known questioned costs of \$834.

Recommendation No. 81:

The Department of Human Services should resume routine monitoring of county departments of human/social services for the Child Care and Development Fund Program Cluster to ensure that the counties are correctly calculating parental fees and are charging only allowable costs to the federal Child Care and Development Fund (CCDF) grant.

Department of Human Services Response:

Agree. Implementation date: January 2011.

The Department will resume monitoring of county departments of human/social services to ensure that counties are correctly calculating parental fees and are charging only allowable costs to the federal CCDF grant. The monitoring will include case reviews at the authorization level to determine proper authorization and payment for care. Authorization monitoring will include case eligibility, parent fee calculation, parent schedule of eligible activities, and child schedule of needed care. Payment monitoring will include verification of correct parent fee as well as correct provider reimbursement rates for authorized care, applying county policies related to reimbursement.

During CHATS implementation, 100 percent of staff time is committed to that project. Therefore, the January 2011 implementation date reflects the timeframe when the Department has fully implemented the new CHATS statewide in December 2010, including the use of time attendance point-of-service devices for payment generation.

Overrides of Eligibility Determinations

Eligibility determinations for CCCAP are completed automatically in CHATS based on data entry from county caseworkers. The ability of CHATS to automatically determine eligibility can be a control for preventing fraud and errors. However, CHATS also allows case managers to override the system's eligibility determinations. Accordingly, the Department must have compensating controls in place to ensure that overrides are appropriate.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether adequate controls exist to ensure that overrides of CCCAP eligibility determinations in CHATS are appropriate.

What audit work was performed and how were results measured?

We performed limited procedures to determine whether the Department has implemented a recommendation related to eligibility overrides from our November 2008 *Colorado Child Care Assistance Program Performance Audit*. Specifically, we recommended that the Department improve controls over

overrides of CCCAP eligibility determinations in CHATS, such as by (1) developing rules governing the acceptable reasons for overrides and required supporting documentation; (2) requiring that counties establish supervisory review and approval for all overrides; (3) ensuring that county case managers and supervisors receive training; (4) building automatic supervisory review, approval, and reporting capabilities into the CHATS replacement system; (5) monitoring overrides; and (6) following up on the county we identified with the highest rate of overrides.

What problem did the audit work identify?

During our Fiscal Year 2009 audit, we concluded that the only part of the 2008 performance audit recommendation that had been implemented by the Department was following up on the county with the highest rate of overrides.

During our Fiscal Year 2010 audit, the Department reported that rule changes to strengthen controls over eligibility overrides will be discussed at a hearing in December 2010, with an anticipated effective date of March 2011. We reviewed the proposed rule package and found that while the new rules require that “any overrides of eligibility must be accompanied by documentation” and that counties must establish controls over who has the authority to override CCCAP eligibility determinations in CHATS, the new rules do not specify the acceptable reasons for eligibility overrides or the type of documentation that counties must maintain to support the overrides.

During our Fiscal Year 2010 audit, we also found that the Department has not required counties to establish supervisory reviews and approval for all overrides or provided training to counties on override procedures. The Department reported that it will establish these requirements and provide this training once the aforementioned rules are effective in March 2011. Finally, the Department reported that automatic controls over overrides will be included in the CHATS replacement system that will be rolled out to counties in November 2010. According to the Department, the CHATS replacement system will also contain reporting capabilities that will allow the Department to monitor the use of overrides by the counties.

Why did the problem occur?

The Department reported that it has not fully implemented our 2008 performance audit recommendation on overrides because it has focused on implementing the CHATS replacement system.

During our 2008 performance audit, when we first identified this problem, we found that the Department did not have any procedures for monitoring the use of

eligibility overrides by counties, such as running a report to identify cases in which overrides occur. In addition, Department regulations and the CCCAP policy manual did not require counties to perform supervisory reviews of overrides or maintain any documentation related to overrides. The Department also reported that system controls for overrides had not been built into CHATS because the system was antiquated and being replaced.

Why does this problem matter?

The lack of adequate controls over CCCAP eligibility overrides significantly increases the risk of fraud, errors, and irregularities that could result in ineligible families' improperly receiving CCCAP subsidies and in the federal government disallowing associated CCCAP expenditures and seeking to recover those funds from the Department.

(CFDA Nos. 93.575, 93.713; Child Care and Development Block Grant, American Recovery and Reinvestment Act Child Care and Development Block Grant; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 82:

The Department of Human Services should improve controls related to manual overrides of Colorado Child Care Assistance Program eligibility determinations within the Child Care Automated Tracking System (CHATS) by:

- a. Completing the drafting and implementation of rules governing the acceptable reasons for overrides and documentation required at the counties to support them.
- b. Requiring that counties establish supervisory review and approval for all overrides.
- c. Ensuring that county case managers and supervisors are adequately trained in proper procedures for overrides.
- d. Building automatic supervisory review, approval, and reporting capabilities into the CHATS replacement system.
- e. Monitoring overrides through the use of reports that identify state and county trends and irregularities, and ensuring proper follow up.

Department of Human Services Response:

Agree. Implementation date: March 2011 (projected date of State Board of Human Services approval of rule change).

The Department agrees to improve controls related to manual overrides in CCCAP eligibility determinations within CHATS by clarifying in rule acceptable reasons and the required supporting documentation for overrides. Guidance to counties will be given through an agency letter on the requirement of supervisory review of all overrides and the use of reports to identify overrides; training will be provided to county case managers and supervisors related to procedures related to overrides. The Department will monitor the use of overrides by counties through the use of reports that identify trends and irregularities. The CHATS replacement system has built into it an automatic supervisory review, required approval, and reporting capabilities and is fully implemented in the State as of November 1, 2010.

Child Care Authorizations

Child care providers bill counties on a monthly basis for child care provided to families receiving CCCAP subsidies. For a provider to receive payment, a county case manager must authorize the days of the weeks and the number of hours for which children can receive care based on the parents' scheduled participation in eligible activities (e.g., working or attending educational or job training programs). For example, counties only authorize part-time child care if the parents are working part-time.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether adequate controls exist to ensure that child care providers only receive CCCAP payments for authorized care.

What audit work was performed and how were results measured?

We performed limited procedures to determine whether the Department has implemented a recommendation related to child care authorizations from our November 2008 *Colorado Child Care Assistance Program Performance Audit*. The 2008 performance audit identified problems with counties not authorizing CCCAP care based on the parents' schedule of participation in eligible activities (i.e., work or school schedules). As a result, we recommended that the

Department ensure that counties properly authorize CCCAP payments by (a) promulgating rules that counties shall only authorize the amount of child care needed by CCCAP families based on their schedule of eligible activities; (b) working with counties to improve the counties' internal control systems, such as requiring counties to conduct monthly CCCAP case file reviews; (c) improving the Department's monitoring of CCCAP operations by developing a risk-based approach for monitoring and using the monitoring to determine why counties make errors, such as improperly authorizing CCCAP care; and (d) requiring counties to submit corrective action plans to address problems identified in part (c) and following up on these plans as appropriate.

What problem did the audit work identify?

During our Fiscal Year 2009 audit, we concluded that the Department had not fully implemented any part of the 2008 performance audit recommendation. During our Fiscal Year 2010 audit, we found that the Department had begun implementing the 2008 performance audit recommendation but had not completed implementation of any part of the recommendation. Specifically, the Department reported that rule changes to require that counties only authorize the amount of child care needed by CCCAP families based on their participation in eligible activities had been drafted but not yet approved. The Department also reported that it will begin to work with the counties to improve their internal control systems once the proposed rule has been approved. In addition, the Department is in the process of developing a plan for monitoring the counties that it anticipates implementing during Fiscal Year 2011.

Why did the problem occur?

The Department reported that it has not fully implemented our 2008 performance audit recommendation on payment authorizations because it has focused on implementing the CHATS replacement system.

During our 2008 performance audit, when we first identified this problem, we found that Department regulations did not explicitly state that CCCAP child care is to be authorized based upon the parents' schedules. In addition, the Department was not ensuring that the counties complete monthly CCCAP case file reviews. We also found that the Department's own monitoring of the counties did not identify the causes of errors made by the counties or follow a risk-based approach (i.e., focusing on counties with larger caseloads). Finally, the Department has not required the counties to adopt corrective action to address these problems.

Why does this problem matter?

Over-authorizing care increases the opportunity for fraud or abuse within the program. For example, an excess amount of authorized care could be used by a parent to receive subsidized child care while not engaged in an eligible activity, or by a provider to bill for that time even if care was not provided. In addition, any child care provided under CCCAP that is either not needed or not actually provided is subject to federal recoveries and disallowances, which would require the Department to pay funds back to the federal government.

(CFDA Nos. 93.575, 93.713; Child Care and Development Block Grant, American Recovery and Reinvestment Act Child Care and Development Block Grant; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 83:

The Department of Human Services should ensure that county departments of human/social services properly authorize child care for Colorado Child Care Assistance Program (CCCAP) participants by:

- a. Completing the drafting and implementation of rules clarifying that counties shall only authorize the amount of child care needed by CCCAP families based on their schedule of eligible activities.
- b. Working with counties to improve the counties' internal control systems, such as requiring all counties to conduct monthly CCCAP case file reviews that identify errors in their case management and the causes behind those errors and require corrective actions to prevent future errors.
- c. Improving the monitoring of the counties' CCCAP operations by revising its county case file review process to include developing a risk-based approach that reviews those counties that manage larger CCCAP caseloads and determines why counties make errors, such as improperly authorizing CCCAP care or miscalculating an applicant's income, and whether counties have adequate CCCAP internal control systems in place.
- d. Requiring that counties submit corrective action plans to address problems identified in part (c) and following up on these plans as appropriate.

Department of Human Services Response:

Agree. Implementation date: March 2011 (projected date of State Board of Human Services approval of rule change).

The Department agrees to ensure that counties properly authorize child care for CCCAP participants by clarifying in rule that counties shall authorize care based on the schedule of eligible activities. Guidance to counties will be given through an agency letter on how to improve county internal control/monitoring systems related to case file reviews to identify errors and the causes of the errors. The Department agrees to a review/monitoring system on counties' CCCAP operations to determine what errors are made that result in improper authorizations for care or improper assessment of eligibility and parent fee based on income, as well as assessing the internal controls that counties have in place to adequately monitor the administration of the program. In the event that findings are made related to the state review/monitoring of the counties' administration of the program, the State will require corrective actions plans from the county to address the problems identified.

Provider Attendance Sheets

Child care providers bill counties on a monthly basis for child care provided to families receiving CCCAP subsidies. Department regulations require CCCAP providers to maintain attendance records that note the child's time of arrival and departure for each day of care. Regulations also require that these records be signed by the person authorized to drop off or pick up the child, such as the child's parent. Thus, these records can be used by counties to verify provider bills. Finally, regulations require counties to "complete at least a random monthly review of sign in/sign out sheets received from the provider compared to the billing sheets submitted."

What was the purpose of the audit work?

The purpose of the audit work was to determine whether adequate controls exist to ensure that child care providers receive CCCAP payments only for care that the providers have actually provided.

What audit work was performed and how were results measured?

We performed limited procedures to determine whether the Department has implemented a recommendation from our November 2008 *Colorado Child Care*

Assistance Program Performance Audit related to provider attendance sheets. The 2008 performance audit found wide variations in the ways that counties conduct the required reviews of provider attendance sheets. As a result, we recommended that the Department improve its oversight of counties' reviews of CCCAP provider attendance records by (a) verifying that counties are conducting the reviews in accordance with Department regulations, (b) providing guidance to the counties on how to select samples of providers' attendance sheets for reviews, and (c) revising Department regulations to require that counties implement a risk-based approach for conducting the reviews.

What problem did the audit work identify?

During our Fiscal Year 2009 audit, we concluded that the Department had not fully implemented any part of the 2008 performance audit recommendation. During our Fiscal Year 2010 audit, we found that the Department had still not fully implemented any part of the 2008 performance audit recommendation. Specifically, the Department reported that it has drafted, but not yet implemented, a new rule that would require counties to use a risk-based approach to reviewing provider attendance sheets. The Department also reported that once the new rule is implemented, it will provide guidance to counties on how to select samples of providers' attendance sheets for review and verify that counties are conducting these reviews.

Why did the problem occur?

The Department reported that it has not fully implemented our 2008 performance audit recommendation on provider attendance sheet review because it has focused on implementing the CHATS replacement system.

During our 2008 performance audit, when we first identified this problem, we found that the Department did not monitor whether counties are reviewing provider attendance sheets. In addition, Department regulations did not specify how counties should conduct these reviews (e.g., number or types of files that should be reviewed). Finally, as noted, Department regulations specified that counties conduct a random, rather than a risk-based, review.

Why does this problem matter?

Reviewing provider attendance sheets regularly ensures that providers are billing counties only for care actually provided. Any child care provided under CCCAP that is not actually provided is subject to federal recoveries and disallowances, which would require the Department to pay funds back to the federal government.

(CFDA Nos. 93.575, 93.713; Child Care and Development Block Grant, American Recovery and Reinvestment Act Child Care and Development Block Grant; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 84:

The Department of Human Services should improve county departments of human/social services' reviews of Colorado Child Care Assistance Program provider attendance records by:

- a. Verifying that counties are conducting the reviews in accordance with Department regulations during the Department's monitoring reviews.
- b. Providing guidance to the counties on how to select samples of providers' attendance sheets for reviews.
- c. Revising Department regulations to require that counties implement a risk-based approach for conducting the reviews. Counties should continue to include a random element to ensure that all providers have a chance of being selected.

Department of Human Services Response:

Agree. Implementation date: March 2011 (projected date of State Board of Human Services approval of rule change).

The Department agrees to improve county departments of human/social services' reviews of CCCAP provider attendance records through clarifying in rule county responsibility to monitor provider fiscal agreements and attendance records to payments. Guidance to counties will be given through an agency letter on how to select samples of providers' attendance sheets and how to implement a risk-based approach for conducting the reviews, as well as including a random sample element to the reviews.

County-Owned Child Care Providers

Although most counties in Colorado deliver CCCAP child care services primarily through contracts with private child care centers and home providers, at least two counties contract with their own county-owned child care facilities for CCCAP

services. Agreements between counties and their county-owned child care centers have the potential for abuse; an inherent conflict-of-interest exists, since the county is essentially negotiating rates to pay itself. Department regulations attempt to mitigate this risk by requiring that all county expenditures be “necessary and reasonable for proper and efficient performance and administration.” According to these regulations, a cost is reasonable if it is comparable to what the market cost would be and it has restraints imposed upon it, such as “arm’s-length bargaining,” that function to maintain equal bargaining power between the two parties involved.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether adequate controls exist to ensure that an arm’s-length bargaining relationship exists between counties and their county-owned child care centers when negotiating CCCAP payment rates.

What audit work was performed and how were results measured?

We performed limited procedures to determine whether the Department has implemented a recommendation from our November 2008 *Colorado Child Care Assistance Program Performance Audit* related to determining payment rates for county-owned child care centers. The 2008 performance audit identified problems related to excessive payments made by Prowers County to its county-owned child care center. As a result, we recommended that the Department improve its oversight of county-owned child care providers to ensure an arm’s-length bargaining relationship between counties and their county-owned providers and to provide assurance that CCCAP payments are reasonable and necessary by (a) reviewing and approving all rates negotiated between the county department of human/social services and the county-owned provider; (b) requiring Prowers County, where we identified a significant problem in this area during the 2008 performance audit, to immediately renegotiate the slot contract between Prowers County and its county-owned child care center; and (c) considering increasing its audit coverage of Prowers County until the problems with the county-owned child care center in that county have been resolved.

What problem did the audit work identify?

During our Fiscal Year 2009 audit, the Department renegotiated the slot contract between Prowers County and its county-owned child care center but did not fully implement the other parts of the 2008 performance audit recommendation. During our Fiscal Year 2010 audit, we found that the Department has implemented another part of the recommendation, but the final part of the recommendation had yet to be fully implemented. Specifically, the Department reported that it has drafted, but not yet implemented, an agency letter addressing

the review and approval of rates negotiated between counties and their county-owned child care providers. The Department also reported that it has considered increasing audit coverage of Prowers County but has not yet had the resources to perform an audit of Prowers County.

Why did the problem occur?

The Department reported that it has not fully implemented our 2008 performance audit recommendation on county-owned child care centers because it has focused on implementing the CHATS replacement system.

During our 2008 performance audit, when we first identified this problem, we found that the Department lacked adequate monitoring procedures to identify excessive payments or potential conflicts of interest in arrangements between counties and their county-owned child care centers.

Why does this problem matter?

Without appropriate oversight of contracts between counties and their county-owned child care centers, counties can pay their own centers excessive rates for CCCAP services. Additionally, these types of arrangements can limit the ability of private providers to compete and can create the appearance of a government monopoly. If other counties were to emulate practices in Prowers County, CCCAP rates could significantly increase across the State and reduce the number of families that could be served with available funds.

(CFDA Nos. 93.575, 93.713; Child Care and Development Block Grant, American Recovery and Reinvestment Act Child Care and Development Block Grant; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 85:

The Department of Human Services should improve its oversight of county-owned child care centers to ensure an arm's-length bargaining relationship between counties and their county-owned providers by reviewing and approving all rates negotiated between county departments of human/social services and their county-owned child care centers.

Department of Human Services Response:

Agree. Implementation date: November 2010.

The Department agrees to improve its oversight of county-owned child care centers to ensure an arm's-length bargaining relationship between counties and their county-owned centers through reviewing and approving all rates negotiated between the county departments of human/social services and county-owned centers. Guidance on this issue will be given through an agency letter.

Quality Initiatives

Federal rules require states to spend at least 4 percent of their Child Care and Development Program Cluster (Program) allocation on quality activities. Federal regulations describe quality activities as those that (1) provide comprehensive consumer education to parents and the public, (2) increase parental choice, and (3) improve the quality and availability of child care. Department policy at the time of our 2008 performance audit allowed counties to spend funds transferred from their Temporary Aid to Needy Families (TANF) reserves and/or up to 10 percent of their Program allocation on activities to improve the quality of child care. Department policy also further defines acceptable uses of quality initiative funds to include child care capacity building, increases in child care resource and referral services, child care provider grants, provider training and recruitment, and minor remodeling of child care facilities.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether adequate controls exist to ensure that counties spend quality initiative funds on appropriate activities.

What audit work was performed and how were results measured?

We performed limited procedures to determine whether the Department has implemented a recommendation related to county quality initiative spending from our November 2008 *Colorado Child Care Assistance Program Performance Audit*. The 2008 performance audit found that counties did not always comply with applicable federal and state requirements for quality initiative spending. As a result, we recommended that the Department improve its oversight of quality initiative spending for CCCAP by (a) instituting a regular review of a sample of quality initiative transactions from the counties; (b) auditing a \$2.8 million transaction we identified as a potential questioned cost during the audit;

(c) requiring counties to institute formal grant processes for distributing quality initiative funds to child care providers and reviewing these processes for appropriateness; (d) ensuring that guidance given to counties about the allowability of types of quality initiative expenditures reflects current Department policy and federal requirements; and (e) clarifying whether administrative expenses and payments for the expenses of other programs, such as Head Start, are appropriate uses of county quality initiative spending and, if so, establishing limits for these expenses.

What problem did the audit work identify?

During our Fiscal Year 2009 audit, we found that the Department had begun to conduct regular reviews of county quality initiative transactions but that the other parts of our 2008 performance audit recommendation had not been fully implemented. During our Fiscal Year 2010 audit, we found that the Department had implemented another part of our 2008 performance audit recommendation, but the remaining parts of the recommendation were still not implemented. Specifically, we confirmed that the Department completed an audit of the \$2.8 million transaction that we identified as a potential questioned cost during the 2008 performance audit. The Department also reported that it has drafted, but not yet implemented, an agency letter to require counties to institute formal grant processes for distributing quality initiative funds and the Department to monitor these processes, to clarify the Department's guidance on the allowability of types of quality initiative expenditures so that the guidance reflects current Department policy and federal requirements, and to clarify whether administrative expenses and paying for the expenses of other programs are appropriate uses of county quality initiative spending and establishing limits for these expenses.

Why did the problem occur?

The Department reported that it has not fully implemented our 2008 performance audit recommendation on county quality initiative spending because it has focused on implementing the CHATS replacement system.

During our 2008 performance audit, when we first identified this problem, we found that Department regulations did not require counties to establish formal grant processes for distributing quality initiative funds to child care providers. Also, informal Department guidance to the counties on the allowability of types of quality initiative expenses was more general and vague than the guidance in formal Department policy. Finally, Department policy did not specify whether counties could spend quality initiative funds on administrative expenses or to pay for the expenses of other programs, such as Head Start.

Why does this problem matter?

Without adequate oversight of county quality initiative spending, the Department cannot ensure that these funds are being used effectively and efficiently to improve the quality of child care in the state. Misuse of these funds could also result in federal recoveries of unallowable costs, which the Department would have to pay back.

(CFDA Nos. 93.575, 93.713; Child Care and Development Block Grant, American Recovery and Reinvestment Act Child Care and Development Block Grant; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 86:

The Department of Human Services should improve its oversight of quality initiative spending by county departments of human/social services by:

- a. Requiring counties to institute formal grant processes for distributing quality initiative funds to child care providers and reviewing the counties' grant processes to ensure that counties distribute and monitor funds appropriately.
- b. Ensuring that guidance given to counties about the allowability of types of quality initiative expenditures reflects current Department policy and federal requirements.
- c. Clarifying whether administrative expenses and payments for the expenses of other programs such as Head Start are appropriate uses of county quality initiative funds and, if so, establishing limits for these expenses.

Department of Human Services Response:

Agree. Implementation date: November 2010.

The Department agrees to require counties to institute formal grant processes for distributing quality initiative funds. The counties will be informed of the required processes through an agency letter, which will include, but not be limited to, Department approval of the grant application prior to release, guidance on allowability of types of quality initiative expenditures, and clarification on the appropriate use of funds to support other programs as well as limitations on administrative expenses.

Title IV-E Foster Care Program Overview

The purpose of the federal Foster Care program (Program) is to help states provide safe and stable out-of-home care for children who have been temporarily removed from their homes. The federal grant provides funds to assist with the costs of foster care maintenance for eligible children, with costs directly related to the administration of the program, and with training costs. The Program (CFDA No. 93.658) was enacted under Title IV-E of the Social Security Act and is overseen at the federal level by the U.S. Department of Health and Human Services. In Colorado the Department oversees the program and the county departments of human/social services determine eligibility. During Fiscal Year 2010 the Department spent a total of approximately \$121.2 million, of which \$61.4 million was federal funds and \$59.8 million was state general funds. Total federal expenditures included approximately \$2.1 million in Recovery Act funds.

Level-of-Care Assessments

The 1994 Child Welfare Settlement Agreement, which resolved a lawsuit filed against the Department for inadequate care of foster children, required the State to use level-of-care tools in determining placements and corresponding rates for foster care. Level-of-care assessment tools allow counties to quantify the service needs of the children they serve and help determine appropriate rates to pay for those services. Typically, rates for children with more intense service needs are higher than rates for children with less intense service needs. Each county uses its own level-of-care assessment tool, as the Department has not developed a statewide tool.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether adequate controls exist to ensure that counties pay appropriate rates for foster care services.

What audit work was performed and how were results measured?

We performed limited procedures to determine whether the Department has implemented a recommendation related to child placement agencies (CPA) expenditures from our September 2007 *Foster Care Financial Activities Performance Audit*. Specifically, we recommended that the Department ensure that county departments of human/social services pay foster care rates that reflect the foster child's level of care and service needs by (a) working with counties to develop and implement a validated, statewide level-of-care assessment tool; (b) updating the Trails system to include fields for recording the child's level of care and requiring counties to include this information in Trails whenever they

enter new provider rates; and (c) conducting periodic file reviews at counties and analysis of actual rates paid by counties to ensure they are using level-of-care tools to assist with setting and negotiating appropriate foster care rates.

What problem did the audit work identify?

During our Fiscal Year 2009 audit, we found that the Department engaged a contractor to review level-of-care assessment tools to determine if any could be used in Colorado. The contractor's report, which was dated April 2008, found evidence of validated level-of-care tools used in other states but did not recommend a specific one for use in Colorado. We also found during our Fiscal Year 2009 audit that the Department had not begun periodic file reviews at counties to ensure that the counties are using level-of-care tools consistently.

During our Fiscal Year 2010 audit, the Department reported that it has not made progress in selecting a statewide level-of-care tool because it does not have the expertise to determine the best tool to use and does not have the funding to hire an outside consultant to help with this determination. The Department also reported that it does not make sense to update Trails, which contains child welfare case information, to include fields for entering a child's level of care until a statewide level-of-care tool exists. We also found that the Department did not implement a monitoring process for ensuring that counties are using level-of-care tools consistently during Fiscal Year 2010.

Why did the problem occur?

During our 2007 performance audit, when we first identified this problem, we found that none of the 10 counties we contacted was using level-of-care tools that had been validated in Colorado. Validated tools improve the consistency and accuracy of assessment results. In addition, the tools used by nine of the 10 counties did not weight child behaviors or needs that are most likely to drive service intensity. We also found during the 2007 performance audit that the Department did not require counties to enter level-of-care data into Trails and that the Department did not have any monitoring procedures for ensuring that counties are consistently matching assessed levels of care with appropriate rates.

Why does this problem matter?

If counties are not consistently using level-of-care information to determine the rates paid for foster care, counties may pay rates that are not based on the needs of the child, which could lead to overpayments for services provided. In addition, counties may not use their limited child welfare funds strategically to address the differing levels of need of foster children. Without a statewide level-of-care assessment tool, the Department cannot collect valid data for analyzing whether

counties are paying rates that reflect the needs of the child or whether counties are paying consistent rates for the same level of services statewide.

(CFDA No. 93.658, Foster Care Title IV-E, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 87:

The Department of Human Services should ensure that county departments of human/social services pay foster care rates that reflect the foster child's level-of-care and service needs by:

- a. Continuing to work with counties to develop and implement a validated, statewide level-of-care assessment tool.
- b. Updating the Trails system to include fields for recording the child's level of care and requiring counties to include this information in Trails whenever they enter new provider rates.
- c. Conducting periodic file reviews at counties and analysis of actual rates paid by counties to ensure they are using level-of-care tools to assist with setting and negotiating appropriate foster care rates.

Department of Human Services Response:

Disagree. Implementation date: Not applicable.

The Department disagrees with the recommendation. The original response in September 2007 partially agreed, if the Department had resources available. The Department looked at national level of care tools, and it is not feasible to adapt them to Colorado's system. The Department does not have resources available to validate existing tools. There already is a process in place for counties to assess the level of care of children. Pursuant to Section 26-5-104 (2)(a) C.R.S., "a county shall be authorized to negotiate rates, services, and outcomes with providers if the county has a request for proposal process in effect for soliciting bids from providers or another mechanism for evaluating the rates, services and outcomes that it is negotiating with such providers that is acceptable to the state department." If a county chooses not to negotiate with providers, then the county is required to pay the base anchor rates in the State Automated Child Welfare Information System, Trails. The counties that negotiate rates, services, and outcomes with providers utilize a Needs Based Care tool to evaluate a child's needs when placed with a provider. In the event

that the State validated a level of care assessment tool for all counties to use, that would negate the intention of the statute authorizing counties to negotiate with providers.

Auditor Addendum

Without a statewide level-of-care assessment tool, the Department cannot collect valid data for analyzing whether counties are paying appropriate and consistent rates for foster care services, thereby ensuring that the Department's limited funds are used most efficiently. Further, a statewide level-of-care assessment tool should aid counties in negotiating appropriate rates with providers.

County Administrative Spending

Counties use block grant allocations from the Department to fund their child welfare services. The Department uses an allocation model to determine each county's allocation. The model relies on eight active cost drivers that capture caseload levels and the associated costs of delivering child welfare services. Cost drivers that measure caseload levels include the rate of child abuse or neglect referrals and number of foster care placements in the county. Cost drivers based on county cost data include the county's average days per year for foster care placements and program services cost per open involvement with a family. Program services include county case management, administrative costs, and case services. For each driver, the model is intended to contain child welfare costs at the county level by establishing a maximum and minimum range of expenditures or services for each county. Counties that are above the maximum of the range for a driver must pay for these extra costs or services with funds other than child welfare block grant money. Counties that are below the low end of the range for a driver are given additional funding under the presumption that they should be providing a minimum level of services.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the child welfare allocation model apportions funds in a cost-effective and fair manner based on county caseloads.

What audit work was performed and how were results measured?

We performed limited procedures to determine whether the Department has implemented a recommendation related to CPA expenditures from our September

2007 Foster Care Financial Activities Performance Audit. Specifically, we recommended that the Department improve information for evaluating county administrative and case management costs in the child welfare allocation model by (a) working with counties to identify and evaluate options for using existing systems to improve information about county administrative and case management costs, and (b) using the improved cost information to analyze administrative and case management costs in the program services cost driver and considering allocating funds for administrative and case management costs in the child welfare allocation model separately. The Department disagreed with part (b) of the recommendation.

What problem did the audit work identify?

During the Fiscal Year 2010 audit, we found that the Department determined that a county workload study would be the best way to obtain improved cost information and has requested the Governor's Child Welfare Action Committee seek funds for the study.

Why did the problem occur?

During our 2007 performance audit, when we first identified this problem, we found that the Department's current systems were not designed to track administrative and case management costs separately for each county. For example, the Department's County Financial Management System (CFMS) captures county-level expenditures but does not break out certain costs by program (e.g., CFMS does not specifically identify "foster care administration costs").

Why does this problem matter?

The Department's inability to separate out administrative and case management costs significantly weakens accountability over the funds allocated to the program services cost driver, which at the time of the 2007 performance audit was increasing at a disproportionate rate. Without a method for separately capturing the administrative and case management costs that make up program services, the Department cannot determine whether the increase in program services costs is a result of increased county administrative costs or of increased case management services provided to families or children.

(CFDA No. 93.658, Foster Care Title IV-E, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 88:

The Department of Human Services should continue to work on identifying and implementing options for improving cost information to evaluate county administrative and case management costs in the child welfare allocation model used in the foster care system.

Department of Human Services Response:

Agree. Implementation date: July 2012.

The Department agrees with the recommendation. The Department of Human Services, Division of Child Welfare, will submit a request for funding during the Fiscal Year 2013 budget process in order for an outside entity to perform a workload study on county functions within Child Welfare. This funding request was discussed and a determination was made by the Department that this request should come from the Child Welfare Action Committee. However due to the budget crisis, no funding requests were submitted for the Division of Child Welfare for next year's appropriations. The earliest a request could be submitted for funding this type of project is next year during June 2011 for Fiscal Year 2013. To date there are no valid methodologies or proxies that can accurately break out case management and county administrative costs into comparable subsets. The Division explored using Random Moment Sampling Codes during 2010 in order to make a valid comparison but was unable to break out costs for administrative functions from case management costs with the current coding within CFMS. Once a workload study has been completed, the percentage of overall administrative functions to that of case management services can be determined. If the funding for the request is not approved by the legislation, the Division will not be able to complete the necessary workload study to determine a percentage of time spent by county workers on administrative functions as compared to case services function.

Child Placement Agency Expenditures

Counties can contract with private child placement agencies (CPAs) to provide foster care services. CPAs use payments from counties to pay foster parents for providing care and to cover the CPAs administrative costs associated with providing this care. Our June 2002 *Foster Care Program Performance Audit* and September 2007 *Foster Care Financial Activities Performance Audit* both

identified significant problems with CPA expenditures, such as unreasonable and unallowable expenditures. The federal Office of Management and Budget (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* requires non-federal entities, such as CPAs, that expend \$500,000 or more in federal funds to annually submit to an annual audit that includes the requirements under OMB *Circular A-133*. The purpose of the audit is to determine if the entity's financial statements are stated fairly, assess the entity's internal controls over financial reporting, and test compliance with federal requirements. OMB *Circular A-133's* audit requirements apply to subrecipients of federal funds but not to vendors. OMB *Circular A-133* provides criteria for states to use in determining whether an entity is a subrecipient or a vendor. For example, entities that are responsible for programmatic decision-making qualify as subrecipients under OMB *Circular A-133*.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether adequate controls exist to ensure that CPAs appropriately expend federal funds on foster care services.

What audit work was performed and how were results measured?

We performed limited procedures to determine whether the Department has implemented a recommendation related to CPA expenditures from our 2007 performance audit. Specifically, we recommended that the Department improve controls over administrative foster care funds expended by CPAs by (a) evaluating the substance of the relationship between counties and CPAs based on OMB *Circular A-133* criteria and concluding whether CPAs should be considered vendors or subrecipients, including a detailed analysis of how CPAs do or do not meet the criteria of being a vendor or a subrecipient; (b) implementing requirements for audits of CPAs in accordance with the determination suggested in part (a) of the recommendation; (c) establishing procedures to review the CPA audits and follow up on any findings identified; (d) evaluating options for reviewing the allowability and appropriateness of CPA expenditures made with child welfare funds; and (e) including examples of unallowable costs in regulations. The Department disagreed with part (e) of the recommendation during Fiscal Year 2009.

What problem did the audit work identify?

During our Fiscal Year 2009 audit, we concluded that the Department had not fully implemented any part of the 2007 performance audit recommendation. For example, the Department reported that it completed an evaluation of whether CPAs should be considered subrecipients or vendors and determined that vendors were "clearly vendors." However, the Department's evaluation of the

subrecipient versus vendor designation for CPAs that we reviewed during our Fiscal Year 2009 audit provided no detailed analysis or explanation to show how staff reached the conclusion that CPAs are vendors. During our Fiscal Year 2010 audit, we found that Department management met in February 2010 to discuss the subrecipient versus vendor designation of CPAs and decided that the Department would not reevaluate its determination to treat CPAs as vendors. The Department was also unable to provide evidence that it is reviewing independent financial audits that certain CPAs must submit to the Department and following up on any findings identified in those audits or that it has evaluated options for reviewing the allowability and appropriateness of CPA expenditures made with child welfare funds.

Why did the problem occur?

During our 2007 performance audit, we found that the Department had not evaluated the substance of the relationship between counties and CPAs, in terms of whether CPAs are subrecipients or vendors of counties, using OMB *Circular A-133* criteria. We also found that the Department did not have a process for reviewing the independent financial audits being submitted by CPAs or for conducting on-site reviews of CPA expenditures.

Why does this problem matter?

As our June 2002 and September 2007 audits have shown, CPAs present significant risks that they may not spend funds in accordance with federal requirements.

(CFDA No. 93.658; Foster Care Title IV-E; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 89:

The Department of Human Services should improve controls over administrative foster care funds expended by child placement agencies (CPAs) by:

- a. Evaluating the substance of the relationship between counties and CPAs based on the Office of Management and Budget (OMB) *Circular A-133* criteria and concluding whether CPAs should be considered vendors or subrecipients. The evaluation should include a detailed analysis of how CPAs do or do not meet the criteria of being a vendor or a subrecipient.

- b. Implementing requirements for audits of CPAs in accordance with the determination suggested in part (a) of the recommendation. If the Department concludes that CPAs are subrecipients, it should develop a process to identify those CPAs with annual expenditures of federal funds of \$500,000 or more and notify those CPAs that they must submit OMB *Circular A-133* audits each year.
- c. Establishing procedures to review the CPA audits and follow up on any findings identified.
- d. Evaluating options for reviewing the allowability and appropriateness of CPA expenditures made with child welfare funds.

Department of Human Services Response:

Disagree. Implementation date: Not applicable.

- a. The Department disagrees with the recommendation. The Department evaluated this relationship and determined that CPAs are to be considered vendors. Since this evaluation has already occurred the Department stands by the original response.
- b. – d. The Department disagrees with the recommendation. Since the Department has determined that CPAs are not subrecipients these audit requirements do not apply.

Auditor Addendum

Parts c. and d. Regardless of whether the Department agrees to reconsider the substance of the relationship between counties and CPAs, it should provide oversight over CPAs by reviewing the financial audits it already collects from the CPAs and consider other options for reviewing the allowability and appropriateness of CPA expenditures made with child welfare funds.

Payments to Foster Parents

Counties sign contracts with CPAs to provide foster care services for some of the children in the county's custody. The contract specifies the services the CPA will provide and the rates the county will pay to the CPA for (1) administrative maintenance—which covers CPA administrative costs, (2) administrative services—which cover the cost of providing direct therapy or other treatments to the foster child, and (3) child maintenance—which covers the costs of raising the foster child. Each month counties authorize and pay the CPAs the agreed-upon

child maintenance payment, which is then paid to the CPA-certified foster parent. According to Department regulations, CPAs must pass the full amount of the child maintenance payment to the foster parents who are providing care for the child.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether adequate controls exist to ensure that CPAs are passing along the full child maintenance payment they receive from counties to the appropriate foster parents.

What audit work was performed and how were results measured?

We performed limited procedures to determine whether the Department has implemented a recommendation related to CPA expenditures from our September 2007 *Foster Care Financial Activities Performance Audit*. Specifically, we recommended that the Department ensure that CPAs pass along the correct child maintenance payments received from counties by (a) implementing routine, periodic reviews of the payments made from CPAs to foster parents to ensure that they match the payments received from counties and (b) following up on over- or underpayments to foster parents we identified during the 2007 performance audit to determine why the incorrect payments were made and to require that counties and CPAs rectify all incorrect payments. Our 2007 performance audit found that of the 255 foster parents in our sample, 73 received payments totaling about \$35,000 more than the CPA received from the county, and 45 received payments totaling about \$6,000 less than the CPA received from the county.

What problem did the audit work identify?

During our Fiscal Year 2009 audit, we found that the Department had developed a new monitoring tool to review payments made to foster parents. We also found that the Department had not taken any steps to follow up on the over- and underpayments to foster parents that we identified during the 2007 performance audit. During the Fiscal Year 2010 audit, we found that the Department had not yet begun to use the tool during CPA monitoring visits. The Department had also not taken any steps to follow up on the over- and underpayments to foster parents that we identified during the 2007 performance audit.

Why did the problem occur?

During our 2007 performance audit, we found that the Department had not implemented a recommendation from our June 2002 *Foster Care Program* performance audit that also addressed the issue of foster parent payments. In response to the 2002 recommendation, the Department agreed to randomly

sample foster care providers to determine if CPAs are accurately passing along child maintenance payments to their foster parents but had not begun these reviews at the time of our 2007 performance audit. Under federal regulations, the Department is responsible for the proper administration of the State's foster care system.

Why does this problem matter?

Overpayments to foster parents take scarce funds away from other needs in the child welfare system, and underpayments affect foster parents' ability to provide quality care to their foster children.

(CFDA No. 93.658; Foster Care Title IV-E; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 90:

The Department of Human Services should ensure that child placement agencies (CPAs) pass along the correct child maintenance payments received from county departments of human/social services to foster parents by:

- a. Implementing routine, periodic reviews of the payments made from CPAs to foster parents to ensure that they match the payments received from counties.
- b. Following up on identified over- or underpayments to foster parents to determine why the incorrect payments were made and to require that counties and CPAs to rectify all incorrect payments.

Department of Human Services Response:

Partially Agree. Implementation date: Part (a): January 2011. Part (b): Not applicable.

- a. The Department agrees with the recommendation. During each CPA supervisory visit a minimum of 10 percent of the children's files will be reviewed. A section has been added to the monitoring tool to review the maintenance agreement (SS 23B) between the CPA and the county department. This agreement will be compared to the payment being given to the foster parent for the maintenance of the child. Violations will be documented on the Report of Inspection and a performance improvement plan will be implemented.

- b. The Department disagrees with the recommendation. The Division of Child Welfare Services has determined that it would not be cost effective to follow-up on the over/under payments made to foster parents identified during the 2007 audit. The Department has created procedures to ensure that these sorts of incorrect payments are identified and corrected going forward. Follow up will be in accordance with rule, Section 7.710.22,C,6 (12CCR 2509-8), "Upon receipt of adequate written notice that a county department or the State Department plans to recover or withhold unallowable or misused funds from a CPA, a CPA may file a written request for review of the decision with the State Department." The current process is for the Division of Child Care (DCC) to notify both the CPA, as well as, the Division Child Welfare Services (DCWS) in order to correct any of these discrepancies or incorrect payments. DCWS will notify the County Departments while DCC is responsible for follow-up with the CPA that are licensed within their jurisdiction.

Low-Income Energy Assistance Program

The federal Low-Income Home Energy Assistance program is designed to provide assistance to low-income recipients to meet home energy costs. At the federal level the program is administered by the U.S. Department of Health and Human Services. In Colorado, the Department administers the program under the name Low-Income Energy Assistance Program (LEAP). Colorado's program assists eligible households with winter heating, weatherization, and furnace repair costs. County departments of human/social services determine applicants' eligibility for the program and maintain the case files.

During Fiscal Year 2010 the Department spent approximately \$68 million, of which \$67 million was federal funds and \$1 million was donated funds from a local nonprofit organization. More than 123,000 households received assistance from LEAP in Fiscal Year 2010.

We identified deficiencies in three areas: eligibility determination, grant accounting, and expenditure limitations.

Eligibility Determinations and Case File Documentation

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's compliance with federal and state program eligibility requirements. We also tested the Department's controls over eligibility requirements and reviewed its progress in implementing the Fiscal Year 2008 recommendation. Due to the seasonal nature of the LEAP program, the Department provided Fiscal Year 2010 implementation dates for the Fiscal Year 2008 recommendation. The Department had agreed to improve controls over four specific areas:

- Ensuring that eligibility is determined in a timely manner and vendors are contacted when required;
- Ensuring that required documentation is obtained to support LEAP eligibility, benefit determination, and Estimated Home Heating Cost changes by performing a periodic review of case files.
- Strengthening the supervisory review process over data entry by instituting an effective supervisory review process.
- Instituting a programming change to the LEAP system documenting when a change occurs to Estimated Home Heating Cost by including a record of the initial heat costs.

What audit work was performed and how were results measured?

We reviewed a sample of 40 case files for the 2009-2010 LEAP winter season and applicable supporting documentation to verify recipients' eligibility for the benefits received.

Federal and state regulations establish the requirements for LEAP eligibility, which include income limitations and the recipients being responsible to pay for the costs of heating their residences. The counties are required to determine eligibility and benefit amounts within certain timeframes and based on the applicants' household size, income, and heating costs. The counties are also required to maintain documentation supporting eligibility in the client files, including evidence of lawful presence in the United States.

What problem did the audit work identify?

The Department fully implemented the programming change to the LEAP system. In addition, we noted no errors regarding contacts with vendors. However, we

continued to identify issues in three areas—timeliness of eligibility determinations, benefit amounts, and case documentation. Ten (25 percent) of the 40 cases we reviewed contained at least one error. Specifically:

- In five cases, the counties did not determine eligibility until three to 16 days after the required timeframe.
- In three cases, the counties made incorrect determinations for household income or home heating costs. These errors resulted in overpayments to recipients of approximately \$100¹ and underpayments of approximately \$700².
- In two cases, the counties did not include sufficient documentation to support eligibility in the case files. The case files did not contain copies of identification documenting the applicants' lawful presence, resulting in approximately \$1,300¹ inappropriately issued to the recipients.

The Department made improvements in the areas of timely eligibility determination, case documentation, and supervisory review. However, we still have concerns based on the identified errors.

Why did the problem occur?

Since our Fiscal Year 2008 audit, the Department has made improvements in controls over LEAP eligibility determinations. We noted a decrease in the overall eligibility determination error rate from 63 percent to 25 percent compared to our last case file review in Fiscal Year 2008, while the number of assisted households increased by 34 percent. However, the current error rate of 25 percent indicates that the Department needs to continue strengthening program controls through training, county monitoring, and supervisory review processes to increase the timeliness and accuracy of LEAP benefits and to include all required documentation in the case file.

Why does this problem matter?

Timely eligibility determination ensures that eligible households receive assistance with heating costs during the time when they need it most. Further, the Department is required to obtain accurate and complete household information in order to ensure that limited LEAP funds are provided only to eligible households.

(CFDA No. 93.568; Low-Income Home Energy Assistance; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

¹Total known questioned costs of approximately \$1,400.

²Total known underpayments to recipients of approximately \$700.

Recommendation No. 91:

The Department of Human Services should further strengthen controls over the Low-Income Energy Assistance Program (LEAP), through improved training, county monitoring, and supervisory review processes, to ensure that eligibility is determined in a timely manner, that benefit amounts are calculated correctly, and that complete and accurate documentation is maintained in the case files.

Department of Human Services Response:

Agree. Implementation date: June 2011.

The Department will further strengthen controls over LEAP through improved training, county monitoring, and supervisory review processes. The Department has already implemented changes that have had a positive effect on program integrity.

Specifically regarding timely processing, on October 1, 2010, the Department implemented an early mass mailing of LEAP applications allowing quicker processing of LEAP applications. The result of this effort is over a forty percent decrease in the number of pending LEAP applications compared to last year, despite the fact that total LEAP applications have increased again this year.

Regarding proper payments, on November 1, 2010, the Department implemented several major changes in the LEAP eligibility and payment computer system that will provide edits and controls to ensure accurate data entry.

Regarding case file documentation, in September of 2010, the Department strengthened its training for new and veteran LEAP technicians on documentation for lawful presence. The Department plans to initiate a rule change by June 30, 2011 for the 2011-2012 LEAP season to simplify county LEAP procedures for documentation of lawful presence.

Grant Accounting

Based on federal grant regulations, states are allowed to use up to 15 percent of the LEAP grant award for low-cost residential weatherization services. Colorado utilizes this option by disbursing funds to the Governor's Energy Office for use in its Weatherization Assistance for Low-Income Persons program.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's compliance with requirements for allowable costs and with generally accepted accounting principles, in order to ensure that grant funds were expended appropriately and that expenditures were properly recorded on the State's accounting system, COFRS.

What audit work was performed and how were results measured?

We tested the annual disbursement of federal LEAP funds to the Governor's Energy Office for weatherization services. In addition, we tested a sample of 40 transactions of grant administration expenditures charged to the federal grant by the Department.

We evaluated whether the annual disbursement and the sampled expenditures were allowable, supported by documentation, and recorded appropriately.

Federal and state regulations require the Department's program and accounting staff to maintain the accuracy of accounting information and the reporting of federal disbursements to subrecipients.

What problem did the audit work identify?

While all the transactions we tested were for costs that are allowable under the provisions of the grant, we identified accounting errors in two areas:

- First, the annual disbursement of LEAP funds to the Governor's Energy Office for weatherization services was recorded as direct grant expenditures at the Department level rather than a disbursement of federal grant funds to a subrecipient. As a result, these funds were recorded as direct expenditures at both the Department and at the Governor's Energy Office, overstating direct grant expenditures by almost \$4.8 million and understating pass-through payments to subrecipients by the same amount on a statewide level. The Department also overstated direct grant expenditures and understated pass-through payments to subrecipients in the Exhibit K by the same amount as a result of this accounting error (see

also Recommendation No. 101). The Department corrected both errors before the State's financial statements were issued.

- We also found errors in how the Department coded transactions on COFRS for five (13 percent) of the 40 grant administration expenditures tested, resulting in approximately \$44,200 in coding errors to the wrong expenditure account or internal organization code.

Why did the problem occur?

The Department's controls over the recording of transactions on COFRS were not adequate to ensure accuracy and proper recording. Specifically, a new accountant was not aware of the correct coding for disbursements of federal funds to subrecipients, and Department staff did not identify the error during a supervisory review. In addition, accounting staff did not adequately review coding supplied by program staff prior to entering accounting information onto COFRS.

Why does this problem matter?

Accurate coding of transactions ensures that the information contained in the State's accounting system and financial statements is accurate and can be relied on for budgeting and spending decisions and reporting requirements.

(CFDA No. 93.568; Low-Income Home Energy Assistance; Allowable Costs/Cost Principles and Reporting; Classification of Finding: Significant Deficiency.)

Recommendation No. 92:

The Department of Human Services should strengthen controls over the recording of expenditures for the Low-Income Energy Assistance Program by providing additional training to accounting staff and by strengthening review over the coding of transactions by the program accountant and by the supervisor.

Department of Human Services Response:

Agree. Implementation date: September 2010.

Program accounting agrees that there is always room for accounting staff to improve their proficiency in recording expenditures and have in place ongoing training regarding proper coding procedures. Program accounting further agrees that all expenditure entries should receive an

appropriate review by the accounting supervisors and the program accounting supervisor continues to work with all program accountants to improve the recording and review process.

Expenditure Limitations

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's compliance with federal limitations, or earmarking requirements, for certain grant expenditures and the Department's controls related to such limitations.

What audit work was performed and how were results measured?

We discussed the procedures related to earmarking requirements with Department staff, assessed the controls in place over earmarking, and determined compliance with the requirements.

Federal statutes limit expenditures from the federal LEAP grant to certain percentages in four areas—weatherization services (15 percent), planning and administration (10 percent), energy need reduction services (5 percent), and raising additional funds to carry out the program objectives (0.08 percent).

Under federal regulations, the Department must have controls in place to ensure compliance with laws, regulations, and grant requirements. Typical examples of controls over earmarking requirements are planning, tracking, and monitoring procedures.

What problem did the audit work identify?

While the Department appeared to have met the required expenditure percentages, we found that the Department did not have procedures in place to plan, track, and monitor expenditures for the energy need reduction service and for raising additional funds.

Why did the problem occur?

Department staff stated that they did not have control procedures in place related to these requirements because expenditures in the two areas we identified problems with are generally low and well below the federal expenditure limits.

Why does this problem matter?

Overexpenditures in areas subject to expenditure limitations could result in the Department having to return federal funds for expenditures in excess of the limitations.

Without planning, tracking, and monitoring procedures, there is a risk that the Department would not be aware of instances where limitations are close to being exceeded and corrective action is needed to remain in compliance with federal requirements.

(CFDA No. 93.568; Low-Income Home Energy Assistance; Allowable Costs/Cost Principles, Matching, Level of Effort, Earmarking. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 93:

The Department of Human Services should implement planning, tracking, and monitoring procedures to ensure compliance with all federal earmarking requirements for the Low-Income Energy Assistance Program grant.

Department of Human Services Response:

Agree. Implementation date: June 2011.

The Department agrees to implement better controls to plan, track, and monitor these expenditures.

In State Fiscal Year 2010 Colorado's expenditures on energy reduction services were capped at about \$3,500,000. Colorado's only federal Low-Income Home Energy Assistance Program (LIHEAP) expenditures in this area are made by the Governor's Energy Office (GEO) Weatherization program. The Executive Order that authorizes these expenditures requires that GEO provide an annual report on all LIHEAP expenditures. For State Fiscal Year 2011 GEO plans to spend up to \$44,275 for this purpose. In order to ensure that GEO continues to report specifically on expenditures on energy reduction services, the Department will suggest language for the State Fiscal Year 2011 and subsequent year Executive Orders to require that information.

In State Fiscal Year 2010 Colorado's expenditures on preparing the Leveraging Report were capped at about \$56,000. LEAP staff spent about three hours at a total cost of about \$126 preparing the 2010 report. LEAP

has implemented a spreadsheet to track expenditures to identify, develop, and demonstrate leveraging programs.

Low-Income Energy Assistance Program System

Both state and county staff access the LEAP system to administer the program. The LEAP system contains data on payments made to eligible households and to the vendors providing heating assistance. The authority to administer the LEAP system is shared between the Department and the Governor's Office of Information Technology (OIT). The amount of money processed through the LEAP system depends on the funding received from the federal government in the given year. For Federal Fiscal Year 2010 the LEAP system processed approximately \$63.6 million in benefits.

What was the purpose of the audit work?

Our audit work was designed to determine if the information technology (IT) control activities related to the LEAP system, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in classes of transactions, account balances, or disclosures relevant to the Department's processing of low-income energy assistance benefits and associated reporting activities.

What audit work was performed?

We reviewed and tested the relevant general computer controls related to the LEAP system. General computer controls include controls related to user access management, application development, change management, system and data backups, physical security, and computer operations.

Our test procedures included interviewing relevant staff, reviewing policies and procedures, analyzing system configuration files, and performing automated system and network scans. In addition, we tested samples pertaining to user access management, system security configurations, and relevant aspects of computer operations such as backups and disaster recovery.

We used State Cyber Security Policies and industry best practices to assess the sufficiency of the IT control activities related to the LEAP system.

What problems did the audit work identify and what do standards require?

The Department and OIT failed to implement adequate controls related to user access management, change management, networking, computer operations, and backups. We identified the following specific problems and the related State Cyber Security Policy or industry best practice that applies (in italics):

Access Management

- The LEAP system is not configured to perform any logging at the application level (e.g., logs are not recording successful and unsuccessful log-in attempts or other malicious activities occurring within the application). Additionally, neither successful nor unsuccessful log-in attempts at the operating system level are monitored to detect anomalous activities. *All systems must record successful and failed access attempts and retain an audit trail history—an audit history typically covers a period of at least one year, with a minimum of three months available online. All agencies shall, at a minimum, monitor anomalous system activity and report any suspicious activities to the Agency Information Security Officer. Access to system logs should be limited and controlled to prevent deletion or alteration. [P-CCSP-007, P-CCSP-008, Colorado Incident Response Plan, and industry best practices]*
- Periodic user access reviews are not being performed to ensure that user access to the LEAP system is commensurate with users' job responsibilities. Access to four critical production libraries, containing the system's executable code, has not been reviewed. We also identified 10 users with unnecessary access to the LEAP system's job scheduler, a utility that automatically processes system functions. *All user access should be periodically audited and accounts that no longer require access should be removed. All user access should be based on the "least privilege" methodology. [P-CCSP-008]*
- Rules for segregation of duties within the LEAP system are not documented. Segregation of duties rules are necessary so that no single individual has control over two or more parts of a high-risk or critical process. *All user access should be based on the "least privilege" methodology. [P-CCSP-008]*
- The Department has not analyzed user access profiles and identified profiles that are appropriate for different types of LEAP system users. *All user access should be based on the "least privilege" methodology. [P-CCSP-008]*

- The Department's IT policies and procedures are outdated, and the Department's acceptable use policy does not require users to comply with State Cyber Security Policies. Additionally, the Department lacks documented policies and procedures for user access management and job scheduling. *Agencies must establish relevant policies and procedures and implement mechanisms pertaining to user access management and operations. [P-CCSP-008]*
- Unlike for state users, the Department does not require county users to receive system-level training or sign the Department's statement of compliance prior to gaining access to the LEAP system. *All users receive training and acknowledge the Department's relevant policies prior to gaining access to the systems. [P-CCSP-008]*

Change Management

Policies and procedures for making code changes to the LEAP system are not documented. Further, the programmers who create the code for the LEAP system also have the privileges and access to compile the code, which is in violation of industry best practices. *The organization must develop a documented configuration management policy and require that different individuals perform incompatible information system support functions (e.g., system management, systems programming, quality assurance/testing, configuration management, and network security). [NIST Special Publication 800-53- Rev 2]*

Networking

User credentials and sensitive data are not encrypted during transmission. First, the LEAP system utilizes the File Transfer Protocol (FTP) to transfer sensitive data such as social security numbers between the LEAP system and other systems, including the County Financial Management System. FTP sends all data in clear text, making the data vulnerable to compromise. Second, system traffic transmitted between the LEAP user's computer and the LEAP server is not encrypted. As such, the user's credentials, among other data, are sent in clear text and are susceptible to compromise. *Agencies must develop and maintain procedures to protect private and confidential information while it is being collected, processed, stored, or transported in electronic form. Data must only be transported or transmitted when protected by an approved encryption solution. [P-CCSP-011]*

Computer Operations

The process for performing file transfers between LEAP and other systems is not formally documented and must be manually initiated by IT support staff. *The organization must document for each connection the interface characteristics,*

security requirements, and the nature of the information communicated, and monitor the information system connections on an ongoing basis. [NIST Special Publication 800-53- rev 3]

Backups

Database backup procedures are not documented, and the Department has not documented a formal business continuity plan for the LEAP system. *Procedures for performing backups of critical systems should be documented so that backups are performed properly when the primary support person is absent. Agencies must address business continuity in a formal Business Continuity Plan. [P-CCSP-004 and industry best practices]*

Why did the problem occur?

The Department and the OIT failed to design and implement the IT control activities required by State Cyber Security Policies and necessary to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's processing of LEAP benefits and related reporting activities.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the LEAP system and the data it contains and processes. More specifically, inappropriate user access to system libraries and failure to segregate the duties of programmers could allow unauthorized code to be executed, users' privileges to be changed, or entire libraries to be deleted. Also, without documented procedures and in the absence of the primary support person, it will be difficult for a new person to manage the LEAP system file transfer process. Finally, the lack of database backup procedures could result in complete backups not being performed.

(CFDA No. 93.568; Low-Income Home Energy Assistance; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 94:

The Department of Human Services should work with the Governor's Office of Information Technology to improve the Low-Income Energy Assistance Program (LEAP) system's general computer controls by:

- a. Generating, reviewing, and retaining application and system activity logs (i.e., audit logs) to identify and investigate anomalous activity at the application level and monitoring successful and unsuccessful log-in attempts at the Top Secret level.
- b. Requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise.
- c. Identifying and documenting LEAP user profiles that, when combined, provide incompatible system privileges. This information should be shared with the supervisors of LEAP users.
- d. Identifying and updating the IT policies and procedures that are outdated. In addition, identifying those IT functions critical to the effective administration of the LEAP system and ensuring that these activities have documented policies and procedures, including the file transfer and database backup processes.
- e. Ensuring that all users, prior to gaining access to the LEAP system, receive introductory system-level training and have read and acknowledged the Department's statement of compliance.
- f. Encrypting all data transmissions containing sensitive data, including user credentials.
- g. Documenting a business continuity plan.

Department of Human Services Response:

- a. Agree. Implementation date: February 2011.

LEAP/Office of Information Technology (OIT) support has begun receiving log-in reports at the Top Secret level. Inappropriate access attempts will be forwarded to the LEAP Program area to determine if the user's LEAP access should be terminated. The reports have begun to be received by LEAP/OIT and will be forwarded to the LEAP Program area starting in February 2011. All critical changes to benefit data by LEAP technicians are now being logged in the record of changes and include the technicians ID.

- b. Agree. Implementation date: March 2011.

The LEAP Program staff have implemented a new annual county program-monitoring requirement for the counties. The LEAP

supervisor will verify LEAP system user access. The LEAP supervisor will be responsible for reviewing the current list of county users. The user list is currently available to the LEAP Program staff, and the first county reviews will be processed by March 2011. Periodic reviews will continue to be performed to meet this finding.

- c. Agree. Implementation date: November 2011.

LEAP user profiles have been implemented as part of the 2010-2011 LEAP season. The type of LEAP access is associated with the LEAP technician ID and is built into the LEAP security table. The profiles segregate duties and user access.

- d. Agree. Implementation date: June 2011.

Policies and procedures for making code changes to the LEAP system, file transfers and database backup processes will be documented. These documents will be incorporated as LEAP / Office of Information Technology (OIT) operating procedures. Per State of Colorado Cyber Security Policy P-CCSP-009 LEAP only authorized personnel can apply system changes. Code changes and compilation will occur by the development staff but will be promoted to production by a separate individual within the Access Control Group.

- e. Agree. Implementation date: June 2011.

At the time of LEAP training, a signoff document will be provided to acknowledge the technician's use of confidential information and compliance to the Colorado Department of Humans Services (CDHS) data use policies. Training for the data use and collection of signed forms commences for all requested LEAP access from June 2011 forward. The LEAP Program currently requires that all new technicians attend LEAP training, which includes an intensive LEAP system module.

- f. Agree. Implementation date: June 2011.

All uses of File Transfer Protocol will be converted to a secure File Transfer Protocol ensuring encryption of the data. All user connections to the LEAP system are encrypted with the conversion to secure Telnet sessions (QWS3270 Secure).

- g. Agree. Implementation date: June 2011.

The LEAP portion of the Colorado Department of Human Services Continuity of Operations Plan will be expanded to incorporate primary contact with Todd Jorgensen and secondary contact with Aggie Berens. These individuals are already recognized within the LEAP Disaster Recovery Call Tree. They will be notified if the mainframe were to go down and directed on how to connect to the fail-over site and provided information to distribute to all LEAP technicians. LEAP system client access may occur from a number of sites, the critical portion of the connection resides on the mainframe side.

Adoption Assistance Program Overview

The Adoption Assistance program (Program) provides funds to states to enter into adoption assistance agreements with parents who adopt eligible children. For their health and safety, these children have been removed from their birth parents' care and have special needs or circumstances that would otherwise make them difficult to place in a traditional adoption. The Program (CFDA No. 93.659) is authorized by Title IV-E of the Social Security Act and overseen at the federal level by the U.S. Department of Health and Human Services. In Colorado, the Department administers the program, and counties determine eligibility for adoption subsidies. During Fiscal Year 2010 the Department spent approximately \$39.5 million, of which \$21.2 million was federal funds and \$18.3 million was state general funds. Total federal expenditures included \$1.7 million in Recovery Act funds. On average, families received monthly IV-E Adoption Assistance moneys for approximately 7,300 children in Fiscal Year 2010.

Case File Citizenship Documentation

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's compliance with federal and state program eligibility requirements.

What audit work was performed and how were results measured?

We reviewed 60 active case files and applicable supporting documentation, including evidence of U.S. citizenship, to verify adoptive parents' eligibility for IV-E Adoption Assistance. Under Department policy, the program is required to maintain copies of documentation supporting eligibility in the case files. State law also requires that adopting parents complete an affidavit attesting to their U.S.

citizenship and provide valid identification, such as a driver's license or a birth certificate.

What problem did the audit work identify?

We found that 27 (45 percent) of the 60 case files lacked copies of the citizenship affidavit, valid identification, or both for the adoptive parents. For these case files, we identified questioned costs of more than \$99,000.¹

Why did the problem occur?

The Department has not conducted adequate monitoring or training of county caseworkers on complying with federal and state citizenship requirements for the IV-E Adoption Assistance program.

During our Fiscal Year 2009 audit we recommended that the Department strengthen its controls over case file documentation. Although the Department made improvements in documenting the citizenship of the adoptive children in the case files, our Fiscal Year 2010 audit continued to note issues with controls over the documentation of the adoptive parents' citizenship.

Why does this problem matter?

Obtaining appropriate documentation to demonstrate that only eligible families are receiving Title IV-E funds is important for the Department to ensure that it is complying with federal and state requirements. Because eligibility determination occurs at the county level, without adequate case file documentation, Department staff cannot ensure that the counties are making appropriate eligibility determinations or recovering costs when errors have been made.

(CFDA No. 93.659; Adoption Assistance; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

¹Total known questioned costs of more than \$99,000.

Recommendation No. 95:

The Department of Human Services should further strengthen controls over the Title IV-E Adoption Assistance program by ensuring, through training and monitoring programs, that county caseworkers are aware of all federal and state eligibility requirements and are maintaining all required documentation in the case files.

Department of Human Services Response:

Agree. Implementation date: January 1, 2011.

The Department agrees with the recommendation of the Office of the State Auditor requiring additional training and monitoring for county staff. The Department respectfully disagrees with the factual information related to questioned costs because all adoptive parents in Colorado must provide proof of their identity, citizenship, and the results of fingerprint checks several times during their journey through the foster care and adoption process: 1) at the time of application for foster care, 2) at the time they become adoptive parents for their foster child, 3) at the time that they file their petition for adoption with the district court, and 4) at the time of their adoption hearing.

The application for all foster and adoptive parents in Colorado requires that every applicant complete the affidavit of lawful presence, provide the results of fingerprints through the Colorado Bureau of Investigation and the Federal Bureau of Investigation, and provide a photo ID to the entity to which they are applying.

Auditor Addendum

Because our testwork did not find both the affidavits and photo IDs in 45 percent of the case files we reviewed, the Department cannot demonstrate that the state citizenship requirements have been met for this program. This results in questioned costs for these families.

Vocational Rehabilitation Program Overview

The purpose of the Vocational Rehabilitation program (Program) is to provide vocational rehabilitation services to individuals with disabilities. These services, such as transportation and job training, help program participants prepare for and engage in competitive employment. The Rehabilitation Services Vocational Rehabilitation Grants to States Program (CFDA Nos. 84.126 and 84.390) is authorized by Title I of the Rehabilitation Act and overseen at the federal level by the U.S. Department of Education. In Colorado the Department administers the Program, while the Department's Colorado Division of Vocational Rehabilitation (Division) determines applicants' eligibility. Counselors located in Division field offices throughout the state perform the eligibility determinations. During the Fiscal Year 2010 the Program spent a total of approximately \$37 million, approximately \$33 million of which was federal funds and \$4 million was state general funds. Total federal expenditures included approximately \$3.2 million in

Recovery Act funds. Services were provided to approximately 18,000 individuals during Fiscal Year 2010.

Case File Documentation and Timely Processing

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's compliance with federal and state Program eligibility requirements and the Department's controls over eligibility determination.

What audit work was performed and how were results measured?

We reviewed 52 active case files and the associated supporting documentation to verify participants' eligibility for vocational rehabilitation services. Under federal law and Department policy, counselors are required to maintain, in the case files, documentation that supports the participants' Program eligibility. Required documentation includes documentation of the participant's initial eligibility determination date, verification that the participant's disability results in a substantial impediment to employment, and the counselor's initial and annual analysis of the participant's vocational rehabilitation needs. Further, counselors are required to meet specific timelines for determining eligibility and completing agreements outlining the client's vocational rehabilitation needs.

What problem did the audit work identify?

We identified issues in two areas. First, the required documentation was absent or incomplete in 22 cases (42 percent). Second, the client's application process was not completed timely in 12 cases (23 percent). We found at least one error in 28 (54 percent) of the 52 cases we reviewed. For example:

- Five case files lacked evidence of the required annual review of the client's progress and continued ability to participate in the Program.
- Seven case files lacked an analysis of the participant's needs.
- Six cases files showed that eligibility was not determined within 60 days of the application date, and the required documentation to extend this timeline beyond the 60 days was not included in the case file. Eligibility was subsequently determined appropriately but ranged from 19 days to more than a year later, after the initial 60-day requirement.

- Six cases files showed the agreement outlining the client's vocational rehabilitation needs was not completed within 120 days of the date the client was determined eligible. The agreements were subsequently documented, but completion dates ranged from 11 days to nearly 10 months beyond the initial 120 days.

Although case file documentation errors were identified, the missing documentation did not result in inappropriate eligibility determinations. The case files in question did contain other documentation necessary to accurately determine the clients eligible for vocational rehabilitation services.

Why did the problem occur?

The Department has not ensured, through training and monitoring, that field counselors understand and are complying with federal and state documentation and timeliness requirements for the Program.

Why does this problem matter?

Accurate and complete documentation, as well as timely determinations, is important to demonstrate the Program's compliance with federal and state requirements. Further, accurate and complete documentation is crucial to the Department's ability to ensure, through monitoring, that field office counselors have made appropriate eligibility determinations, that determinations are being made in a timely manner, that appropriate services are being delivered, and that individuals with valid disabilities are not mistakenly determined to be ineligible. Timely determinations are further important to ensure that qualifying individuals are served in a timely manner.

Although we did not identify documentation problems that affected eligibility, errors in case file documentation can result in inappropriate eligibility determinations and an outcome that could result in the inappropriate expenditure of federal grant moneys.

(CFDA Nos. 84.126, 84.390; Rehabilitation Services Vocational Rehabilitation Grants to States, Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 96:

The Department of Human Services should strengthen controls over the Vocational Rehabilitation program by ensuring, through training and monitoring, that counselors comply with federal and state documentation requirements, maintain all required documentation in the case files, and determine eligibility within the timeframes outlined in regulations.

Department of Human Services Response:

Agree. Implementation date: Ongoing and with AWARE implementation beginning April 2011.

The Division of Vocational Rehabilitation (DVR) engages in continuous and rigorous review of programming and associated case service file documentation on a monthly and annual basis. Documentation required to comply with state and federal regulations, especially around eligibility, is regularly reviewed as part of this process, as are other types of documentation that demonstrate high-quality service delivery. Results of DVR's comprehensive case reviews will continue to be shared with both responsible supervisors as well as counselors responsible for maintaining the case files. DVR leadership will continue to improve this process and ensure that review results are translated into appropriate action and relevant training to ensure timely documentation and improve outcomes experienced by our consumers. Of note, no documentation problems were identified in the audit that resulted in inappropriate eligibility determinations.

Base implementation of a new, agency-wide electronic case management system (AWARE) is scheduled for April 2011, with full implementation by September 2011. This system incorporates "ticklers," or timely reminders, to counselors of necessary documentation activities. The system will have edits that do not allow certain case activities to occur without ensuring that proper documentation has been completed, thus increasing quality and timeliness of case documentation.

Child Support Enforcement Program

The Child Support Enforcement (CSE) program (CFDA No. 93.563) was enacted under Title IV-D of the federal Social Security Act. The objectives of the program are to enforce child support obligations owed by non-custodial parents to their children, to locate non-custodial parents, to establish paternity, and to collect

child support. The State will retain child support payments (or a portion of payments) if the custodial parent has assigned rights to child support to the State as reimbursement for public assistance provided through the Temporary Assistance for Needy Families (TANF) or Foster Care programs. The State will also collect child support through wage garnishments or other methods and then transfer those funds to the custodial parent.

In Colorado the program is overseen by the Department and is administered by the county departments of human/social services. During Fiscal Year 2010 the Department spent approximately \$74 million on program administration, of which more than \$53 million was federal funds, \$6 million was state general funds, and \$15 million was county funds. Total federal expenditures included approximately \$4 million in Recovery Act funds. As of June 30, 2010, the Colorado CSE program served more than 141,000 families.

Child Support Enforcement Services Provided

What was the purpose of the audit work?

The purpose of the audit work was to assess the CSE program's compliance with federal and state requirements for services to be provided to families and the State and the Department's controls over those services.

What audit work was performed and how were results measured?

We reviewed a sample of 40 case files for clients receiving program services in Fiscal Year 2010 and applicable supporting documentation to verify that clients received the required services.

We also reviewed the Department's progress in implementing our Fiscal Year 2009 audit recommendation for this program. We recommended that the Department improve controls over five specific areas: (a) ensuring that the counties are maintaining all relevant information, including medical support coverage information, according to federal and state regulations; (b) correcting a programming error in the Automated Child Support Enforcement System (ACSES) to ensure timely attempts to locate non-custodial parents; (c) ensuring that counties enforce medical support obligations by using the National Medical Support Notice, where appropriate; (d) ensuring that counties conduct interstate referrals within federally required timeframes; and (e) finalizing and implementing guidelines that define "diligent effort" for service of process. The Department agreed to each part of the recommendation and stated that parts (b), (c), and (e) would be implemented in Fiscal Year 2010. However, for parts (a) and (d), the Department provided implementation dates subsequent to Fiscal

Year 2010. Therefore, we have deferred our disposition in these two areas until our Fiscal Year 2011 audit.

Federal and state regulations specify the services that the CSE program provides and the required timeframes for providing those services. Specifically:

- The counties are required to send National Medical Support Notices to the employers of non-custodial parents in order to attempt to secure medical insurance coverage for the children in the program. The counties are also required to document the availability and existence of private medical coverage for eligible children to ensure that children are insured and that the State's Medicaid program does not incur unnecessary expenses by insuring children from low-income families who should have been covered through a parent's private insurance.
- Based on the non-custodial parents' employment and overall financial situation, the counties must initiate wage garnishments and other enforcement actions within specified timeframes.
- The counties are further required to refer cases to other states when a non-custodial parent lives in another state.
- The Department is required to issue regulations and to provide and maintain an automated system to assist counties with case processing.
- Regulations outline communication requirements that govern the Department's and the counties' communications with parents, employers, and other states.
- Regulations also stipulate that case records should contain all relevant information and documentation, including facts, dates, actions taken, contacts made, and results.

What problem did the audit work identify?

We identified issues in four areas—medical support enforcement, wage garnishments, required communication, and case documentation.

Five (13 percent) of the 40 cases we reviewed contained at least one error. Specifically:

- In three cases, counties did not attempt to secure medical insurance coverage for children in the program. In these cases, the counties did not

send the National Medical Support Notice to the non-custodial parents' employers.

- In one case, the county initiated wage garnishments about 18 business days after the required two-business-day timeframe.
- In one case, the program's required communication was inadequate. The Department did not respond to another state's request for information.
- In one case, the case record did not contain documentation to explain a gap in case processing of about three months. As a result, we could not determine if the case was referred to another state within the required timeframe.

The Department successfully implemented parts (b) and (e) of the Fiscal Year 2009 recommendation. It corrected the programming error in ACSES and finalized and implemented guidelines defining "diligent effort." The Department did not fully implement part (c) of the Fiscal Year 2009 recommendation to ensure medical support obligations are enforced, as indicated in the problems described above.

Why did the problem occur?

Since our Fiscal Year 2009 audit, the Department has improved its controls over CSE services by providing training to Department and county staff, providing automated case processing assistance, and ensuring that Department and county staff comply with state regulations. The error rate, however, indicates that program controls over medical support enforcement, compliance with required timeframes, and required communications need to continue to improve.

Why does this problem matter?

Noncompliance with federal and state regulations regarding CSE services could have several negative effects. For example, failure to provide required services, or failure to provide them in a timely manner, could lead to non-collection or delayed collection of child support payments due to the custodial parent or the State. When errors in medical support enforcement occur, children may be uninsured or unnecessary expenses could be incurred by the State's Medicaid program when medical insurance coverage could have been provided through a parent's private insurance.

(CFDA No. 93.563; Child Support Enforcement; Subrecipient Monitoring. Special Tests and Provisions, Classification of Finding: Significant Deficiency.)

Recommendation No. 97:

The Department of Human Services should continue to strengthen controls over the Child Support Enforcement program to ensure that counties enforce medical support obligations where appropriate, provide services within the required timeframes, and conduct all required communication with interested parties.

Department of Human Services Response:

Agree. Implementation date: June 2011.

CSE will continue to strengthen controls over the program to ensure that counties enforce medical support obligations where appropriate. CSE will:

- train and continue to monitor counties to ensure that National Medical Support Notices (NMSN) are issued when appropriate and to document when and why they are not issued;
- begin completing electronic data matches with a vendor to identify when children have medical coverage that we were not aware of that will result in the enforcement of medical support and automated updates to our computer system; and
- have this same vendor begin following up on all National Medical Support Notices generated to ensure that children are enrolled in the employer sponsored health insurance or to let us know the reasons why not.

CSE will continue to strengthen controls over the program to ensure that counties provide services within the required timeframes through the rollout of the Performance Dashboard, a new case management tool that will assist counties in identifying cases needing an action to promote the establishment and/or enforcement of the order.

CSE will continue to strengthen controls over the program to ensure that counties conduct all required communication with interested parties through ongoing training and monitoring.

Temporary Assistance for Needy Families/Colorado Works Program

The federal Temporary Assistance for Needy Families (TANF) (CFDA No. 93.558) program was created in 1996 by the federal Personal Responsibility and Work Opportunity Reconciliation Act and is overseen at the federal level by the U.S. Department of Health and Human Services. The program was implemented in Colorado by the Department as the “Colorado Works” program to provide assistance to needy families and to end the dependence of needy parents on government benefits by promoting job preparation, work, and marriage.

During Fiscal Year 2010 the State and counties spent approximately \$204 million. These funds are composed entirely of local government and federal funds, as the TANF/Colorado Works program is not appropriated any state general funds. Of these expenditures, nearly \$169 million was spent directly on the TANF/Colorado Works program, including nearly \$78 million for cash assistance and support benefits for an average monthly caseload in Fiscal Year 2010 of 13,729 eligible recipients. The remainder of the direct TANF/Colorado Works expenditures was for community grants to organizations providing services that meet the TANF program purposes, case management, training, and administration of the program. The remainder of the total expenditures includes TANF funds spent on or transferred to other allowable programs under TANF regulations, such as Child Care, Child Welfare, and LEAP. In Fiscal Year 2010 the average monthly caseload increased by more than 48 percent from Fiscal Year 2008. The table below summarizes the average monthly caseload over the past three fiscal years.

Department of Human Services TANF/Colorado Works Program Average Monthly Caseload Fiscal Years 2008 through 2010	
Fiscal Year	Average Monthly Caseload
2008	9,300
2009	10,471
2010	13,729
Source: Department of Human Services, TANF/Colorado Works program staff.	

The Department is responsible for ensuring that all expenditures under TANF/Colorado Works are appropriate and that the State complies with federal and state requirements. Operationally, Colorado counties and the Department share the responsibility for ensuring that only eligible recipients receive public assistance benefits under TANF/Colorado Works. Individuals and families apply

for TANF/Colorado Works benefits at their local county department of human/social services.

Compliance with TANF/Colorado Works is tested annually as part of the financial and compliance audit of the State. The table below summarizes the identified rates of internal control errors during the five-year period from Fiscal Year 2006 through 2010, along with our assessment of the level of internal controls weaknesses related to eligibility determinations for the TANF/Colorado Works program.

Department of Human Services TANF/Colorado Works Program Assessed Levels¹ of Internal Control Weakness and Associated Internal Control Error Rates Fiscal Years 2006 through 2010		
Fiscal Year	Internal Control Weakness² Level	Internal Control Error Rate
2006	Material Weakness	38%
2007	Significant Deficiency	22%
2008	Material Weakness	28%
2009	Deficiency in Internal Control	8%
2010	Deficiency in Internal Control	8%
Source: State of Colorado Statewide Single Audit Reports. ¹ Assessments determined and reported by the Office of the State Auditor as part of the audit of the TANF/Colorado Works program. ² Severity of the level of control weakness is (1) deficiency in internal control: least severe, (2) significant deficiency: more severe, (3) material weakness: most severe.		

TANF/Colorado Works County Monitoring

The Department is responsible for ensuring that all expenditures under TANF/Colorado Works are appropriate and that the State complies with federal and state requirements. Operationally, Colorado counties and the Department share the responsibility for ensuring that only eligible recipients receive public assistance benefits under TANF/Colorado Works. Individuals and families apply for TANF/Colorado Works benefits at their local county department of human/social services.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department’s progress in implementing our Fiscal Year 2009 audit recommendation. We recommended that the Department improve internal controls over compliance with state and federal

requirements for TANF/Colorado Works with respect to eligibility determination and benefit payments. As the Department's control over the program is largely dependent on the administration of the program at the various counties, case files provided by and the Department's monitoring of the counties was the focus of our work.

What audit work was performed and how were results measured?

During our Fiscal Year 2010 audit, we tested a sample of 40 TANF/Colorado Works benefit payments issued between July 1, 2009, and June 30, 2010. We reviewed the case files related to these payments to determine whether the payments were made only to eligible beneficiaries, whether benefits were correctly calculated on the basis of the information entered into the CBMS, and whether authorized payments were supported by documentation in the case file. We also tested the Department's monitoring of each county's management of the sampled case files.

Federal and state regulations require counties to maintain adequate case file documentation that includes facts essential to the determination of applicants' eligibility.

County caseworkers enter applicant-provided data for eligibility determination into CBMS. Federal and state rules outline the proper entry of data for the TANF/Colorado Works program, as these data directly affect the payment of benefits to TANF/Colorado Works recipients.

County caseworkers are also required to follow up on claims that a recipient received benefits for which he or she may not have been eligible, and to take action to recover the erroneous benefit.

What problem did the audit work identify?

Of the 40 payments we tested, three cases contained one error in case file documentation, data entry, or follow up on an outstanding claim, representing a 2.5 percent error rate for each issue and an 8 percent error rate overall. The errors we noted included case files that did not contain all the documents required to support eligibility; household information entered incorrectly into CBMS, resulting in underpayment to the family; and claims for recovery of payments to ineligible recipients that were not addressed.

For the three cases with errors, we identified overpayments of \$178 and underpayments of \$2 (1 percent of the total sampled costs of \$12,959). Because some of the payment errors persisted for months, we identified additional errors not included in our original sample that included overpayments of \$6,880 and

underpayments of \$42. The errors we noted resulted in improper payments from either overpaying or underpaying the client in all three cases.

All together, net questioned costs totaled \$7,058 in overpayments and \$44 in underpayments.¹

Why did the problem occur?

In Fiscal Year 2009 the Department reorganized the TANF/Colorado Works program to include a quality-control unit, which performs county monitoring. In Fiscal Year 2010 the unit updated the county review process by providing additional training to county caseworkers and issuing agency letters to the counties to clarify eligibility requirements. The errors identified above, however, indicate the need for the Department to continue improving its county review process to ensure that the counties correctly perform eligibility determinations and benefit calculations and maintain appropriate case file documentation for the TANF/Colorado Works program.

Why does this problem matter?

The requirements for case file documentation, data entry, and claim follow up help to ensure that benefit payments are made to eligible individuals and that the payments are in the correct amount. Because eligibility determination and benefit calculation are performed by the counties, without adequate county monitoring the Department cannot ensure that the State is not overcharging or undercharging the federal grant or that the eligible recipients are receiving the appropriate benefits.

(CFDA Nos. 93.558, 93.714, 93.716; Temporary Assistance for Needy Families, ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs, ARRA Temporary Assistance for Needy Families Supplemental Grants; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Deficiency in Internal Control.)

¹Total known questioned costs of \$7,058 in overpayments and \$44 in underpayments.

Recommendation No. 98:

The Department of Human Services should continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Temporary Assistance for Needy

Families (TANF)/Colorado Works program. The program should strengthen its monitoring and reviewing of counties' case file documentation and data entry. The program should also consider ways to improve the case management process by using available resources.

Department of Human Services Response:

Agree. Implementation date: Ongoing.

The Department will continue to provide oversight and monitoring to county departments of human/social services by continuing to conduct monthly case file reviews, requiring monthly supervisory reviews by counties of a 5 percent sample of the entire statewide caseload, and by monitoring county operations through targeted site visits and management evaluations in order to strengthen its monitoring and reviewing of counties' case file documentation and data entry. The Department will also continue to include this information in initial and ongoing program training it provides to county staff.

Housing Choice Vouchers Program Deposits

The Department administers the Housing Choice Vouchers Program (HCVP) (CFDA No. 14.871), which distributes federal funds to help very low-income families afford decent, safe, and sanitary rental housing. The Department annually receives HCVP funds from the federal Department of Housing and Urban Development (HUD) to distribute as rental and utility payments and administer the program. During Fiscal Year 2010 the Department spent approximately \$16.6 million, all of which was federal funds. The program did not receive Recovery Act funds. The funds received for program benefits and administering the program are received in advance and deposited with the State's financial institution by the Office of the State Treasurer on behalf of the Department.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls and compliance with HUD's depository requirement.

What audit work was performed and how were results measured?

We requested a copy of the Department's HUD-required depository agreement with the State's financial institution. Under HUD regulations, the Department is

to enter into a depository agreement with the financial institution that holds the HUD funds. The depository agreement—a form provided by HUD—serves as a safeguard for federal funds. Specifically, the agreement includes assurances to HUD that the funds are insured by the Federal Deposit Insurance Corporation. The agreement also secures third-party rights for HUD, thereby allowing HUD to freeze the funds if it is concerned about the Department’s administration of the program.

What problem did the audit work identify?

The Department does not have a HUD-required depository agreement in place with the State’s financial institution. Department officials said they were not aware of this requirement and, as a result, never executed the depository agreement. We also confirmed with the staff at the Office of the Treasurer, who manage the Department’s deposits, that the Department did not have a depository agreement in place for HUD funds. Both HUD and the Office of the State Treasurer consider it the responsibility of the individual agencies administering the programs to ensure that federal requirements are in place.

Why did the problem occur?

The Department did not exercise adequate oversight of the federal requirements for the HCVP. Specifically, the Department did not monitor HUD requirements to ensure its awareness of and compliance with the depository requirements.

Why does this problem matter?

The Department is responsible for ensuring that the federal programs it administers are in compliance with the programs’ federal provisions. The Department risks the loss of federal awards if it does not comply with federal requirements.

(CFDA No. 14.871, Section 8 Housing Choice Vouchers, Special Tests and Provisions, Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 99:

The Department of Human Services should ensure that the Housing and Urban Development (HUD)-required depository agreement is put into place with the State’s financial institution for the Housing Choice Vouchers Program. Additionally, the Department should actively monitor HUD requirements to ensure its awareness of and compliance with these requirements.

Department of Human Services Response:

Agree. Implementation date: June 30, 2011.

The Department agrees that the agency, Supporting Housing and Homeless Programs, needs to stay current in its compliance with federal program requirements. The agency will assign a position to regularly review federal guidance to ensure that that agency has met and can document the fulfillment of all federal program requirements.

The agency did rectify the need of a HUD-required depository agreement for the Housing Choice Vouchers Program on November 10, 2010. The agreement was executed with the State's present financial institution, and the agency will monitor the State's banking relationship for any changes so that a new agreement can be promptly arranged should a change occur.

Alternative Work Arrangements

Employees who work for 15 of the 39 divisions and programs within the Department can participate in a benefit called flexplace, which allows employees to work in alternative locations. The Colorado Department of Personnel & Administration (DPA) is responsible for providing centralized human resources, information, and guidance to all state agencies. DPA encourages state agencies to extend flexplace arrangements to their employees to attract qualified employees, increase job satisfaction, and reduce commuting costs. Employees participating in flexplace are permitted to perform work duties from locations other than the state agency offices, usually from home. Some flexplace staff have been approved to work exclusively from home.

What was the purpose of the audit work?

The purpose of the audit work was to test controls over the Department's flexplace arrangements.

What audit work was performed and how were results measured?

The audit work included interviewing Department staff, reviewing the DPA flexplace policy, and reviewing documentation related to the Department's implementation of its flexplace benefit, including agreements, work schedules, and associated costs.

DPA has developed a flexplace policy that defines flexplace requirements and provides for the use of standard flexplace application and agreement forms. The Department has adopted the DPA flexplace policy. In addition, federal and state laws require safeguarding of protected and confidential data, including data held outside of the office.

- **DPA flexplace policy** for state agencies includes the following provisions related to costs and monitoring:
 - **Application and agreement forms.** Employees must complete flexplace application and agreement forms, both of which must be signed by employees and supervisors. These forms document performance expectations, work hours, the parties responsible for particular costs associated with working offsite, and the agreement's duration.
 - **Flexplace expenses.** State agencies may incur costs associated with employees' working off site, such as Internet service or photocopiers, as long as the costs are reasonable and properly documented in the agreement.
 - **Monitoring.** The policy recommends that, at a minimum, agencies conduct annual evaluations to ensure that flexplace arrangements are functioning as intended and that staff are meeting required performance expectations.
- **Federal and State laws** require that agencies safeguard personal and confidential information that is in the possession of employees working outside the office, such as social security numbers and protected health information.

What problem did the audit work identify?

The Department's controls over flexplace arrangements are inadequate, and the divisions and programs that allow flexplace do not follow DPA's policy or consistently use DPA's standard flexplace application and agreement forms. Both forms are important because the application lays out the plan for flexplace, and the agreement formally documents the performance expectations, the hours of work, the parties responsible for specific costs, the equipment taken off site, and the duration of the agreement.

Flexplace arrangements are managed inconsistently from division to division.

Specifically, we identified problems in the following areas:

Lack of properly authorized flexplace applications and agreement forms. We tested 81 Department employees currently participating in flexplace and found the Department could not provide flexplace applications for 77 (95 percent) employees or flexplace agreements for 73 (90 percent) employees. The Department could provide documentation in only one instance in which the employee's flexplace arrangement was properly documented with both the application and agreement, which had been signed by the employee and supervisor as required by DPA policy. Further, we noted a lack of consistency among the divisions. For example, one division had created its own flexplace agreement, another required its flexplace staff to submit work plans for the time worked off site, and another maintained no flexplace documentation at all.

Lack of documentation on flexplace expenses and equipment use in agreement forms. We identified issues with state-paid flexplace costs in two categories:

- **Phone and Internet Service.** The Department paid \$21,100 in expenses for telephone landlines and Internet service for 22 (27 percent) of the 81 flexplace employees; however, these costs had not been documented in flexplace agreements, as required by DPA's flexplace policy. Because these costs were billed to federal programs, we consider the \$21,100¹ to be questioned costs.
- **Furniture and Equipment.** Program officials within the Child Care Division reported that all 23 of the staff who work off site full-time received state-funded items, including office furniture, copiers, and USB drives. However, the Division had not documented in the flexplace agreement the furniture or equipment taken off site which should be returned to the Department in the event of termination of the flexplace arrangement.

Lack of adequate monitoring of flexplace arrangements. Department officials reported that they have not reviewed employees' flexplace arrangements annually. In some cases, employees' arrangements had been in place for up to 30 years.

Inadequate controls over protected and confidential information. The Department could not demonstrate that it has established adequate controls over protected and confidential information in employees' home offices.

Why did the problem occur?

The Department does not centrally manage its flexplace program or adequately communicate its flexplace policy to division and program staff. As a result, no central division or manager has been delegated the responsibility to monitor

flexplace arrangements. Department officials have not adequately communicated flexplace policy to division or program managers and have not tracked the program in order to ensure that it is functioning as intended.

The Department has failed to consistently implement the DPA policy, including the use of the standard flexplace forms and conducting ongoing monitoring.

In addition, the Department has not trained approving officials on their responsibilities in implementing flexplace policies and managing staff who work offsite.

Why does this problem matter?

The Department's lack of adequate controls over flexplace arrangements is problematic for three reasons. First, 90 percent of the Department staff working a flexplace arrangement are involved in the delivery of social services, which requires those staff to routinely collect clients' personal and confidential information. Because the Department has not established adequate controls over protected and confidential data in employees' home offices, the Department cannot ensure that employees working a flexplace arrangement are properly safeguarding protected information, and there is a risk that protected information could be compromised.

Second, because the flexplace arrangements are not periodically reviewed, the Department cannot adequately monitor employees' offsite working arrangements, nor ensure that the arrangement is still appropriate, that employee performance expectations are met, and that employees properly safeguard state equipment at their home offices or return the equipment at the termination of the agreement.

Third, during Fiscal Year 2010 the Department's flexplace program was not executed consistently throughout the Department or in accordance with policy. Therefore, the Department cannot ensure that its flexplace arrangements are monitored appropriately and function in the State's best interests, that employees working off site provide State services seamlessly, or that the State does not incur unnecessary costs.

(CFDA Nos. 93.575, 93.596, 93.713, 93.658; Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund, American Recovery and Reinvestment Act Child Care and Development Block Grant, Foster Care Title IV-E; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

¹Total known questioned costs of \$21,100: \$20,250 to the Child Care Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund, American Recovery and Reinvestment Act Child Care and Development Block Grant (CFDA Nos. 93.575, 93.596, 93.713) and \$850 to the Foster Care Title IV-E program (CFDA No. 93.658).

Recommendation No. 100:

The Department of Human Services (Department) should improve controls over its flexplace program by:

- a. Designating one division or manager to centrally track the Department's flexplace arrangements and costs, as well as ensuring the program functions consistently across the Department.
- b. Ensuring the Department of Personnel & Administration's (DPA) flexplace policy is consistently followed, including the proper use of DPA flexplace application and agreement forms.
- c. Training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what state property will be used offsite, and how protected and confidential data are to be safeguarded.

Department of Human Services Response:

- a. Partially Agree. Implementation date: January 15, 2011.

The Colorado Department of Human Services (CDHS) will hold CDHS appointing authorities accountable for properly tracking flexplace agreements and costs, including maintaining copies of all such agreements in both supervisory and official personnel files.

- b. Agree. Implementation date: January 15, 2011.

CDHS ensures that DPA flexplace policy is consistently followed across the Department through current Policy VI 2.7 on Alternative Work Arrangements. This policy utilizes standard DPA application and agreement forms. Through the training provided in the response to part (c), the Department will emphasize the requirement for

approving officials to ensure the standard application and agreement forms are used in all flexplace agreements.

- c. Agree. Implementation date: January 15, 2011.

The CDHS Division of Employment Affairs will provide information and documents to all approving officials in CDHS at the division and program levels regarding their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The information will include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what state property will be used offsite, and how protected and confidential data is to be safeguarded.

Exhibit Preparation

The Department is required to submit uniform reports, called exhibits, to the Office of the State Controller (OSC) at the end of each fiscal year. These exhibits are submitted by all state agencies and contain financial and related information that aids the OSC in preparing the State's financial statements in accordance with generally accepted accounting principles. The accuracy of the exhibits is important because the information they contain is reported in the State's financial statements.

What was the purpose of the audit work?

The purpose of the audit work was to test the internal controls over exhibit preparation, including accuracy and supervisory review. We also tested the Department's progress in implementing a Fiscal Year 2009 audit recommendation related to controls over exhibit preparation. We recommended that the Department provide adequate training to staff who prepare the exhibits and supporting documentation and conduct supervisory review of the exhibits prior to submission. The Department agreed with our recommendation. We have issued recommendations to the Department concerning exhibit preparation for the past eight years.

What audit work was performed and how were results measured?

We reviewed all of the exhibits the Department submitted to the OSC for Fiscal Year 2010. We met with accounting staff to discuss the procedures in place over exhibit preparation. We also assessed each exhibit's completeness, accuracy, timeliness, and agreement with supporting documentation.

What problem did the audit work identify?

Of the 18 exhibits the Department submitted to OSC for Fiscal Year 2010, we noted problems with three (17 percent). The Department was required to revise these exhibits to correct the errors we identified. We found errors on the Schedule of Capital Leases (Exhibit F1), Schedule of Federal Assistance (Exhibit K), and Custodial Credit Risk Related to Cash on Hand or Deposited with Financial Institutions (Exhibit M) exhibits. However, the dollar amounts of the issues noted with the Exhibits K and M increased our level of concern regarding the Department's internal controls over the preparation of these two exhibits. Specifically, for Exhibits K and M we found the following issues:

- **Schedule of Federal Assistance (Exhibit K):** This exhibit provides a listing of federal assistance by grant number and reports the total funds received and expended during the fiscal year. We identified three errors on the exhibit.
 - The Department misclassified more than \$140 million in funds for five federal grants as direct expenditures by the Department. These funds should have been reported as expenditures incurred by subrecipient governmental and nonprofit organizations.
 - One federal grant's beginning balance was understated by more than \$3 million.
 - The Department reported three federal grants under incorrect identification numbers.
- **Custodial Credit Risk Related to Cash on Hand or Deposited with Financial Institutions (Exhibit M):** This exhibit reports the Department's cash on hand and on deposit in checking and depository accounts at year-end and discloses whether they are insured or collateralized. While the Department implemented the Fiscal Year 2008 audit recommendation for this exhibit, we identified two different errors on the Fiscal Year 2010 exhibit.
 - The Department reported more than \$560,000 as cash deposits on this exhibit that should have been reported as investments on another exhibit.
 - In addition, accounts were omitted that should have been disclosed, resulting in an understatement of approximately \$37,000.

Why did the problem occur?

Department officials report that they have implemented one-on-one training of the staff responsible for preparing the exhibits. The Department also expanded the secondary review process to include review by accounting supervisors and to require the review of additional supporting documentation for the exhibits. Although these training and review processes appear to be reasonable controls, they do not appear to be functioning effectively, as evidenced by the continued errors. For example, Department officials had not included a review of the split between subrecipient expenditures and direct expenditures of federal funds in the control procedures over the preparation of the Exhibit K. In the case of the Exhibit M, Department officials were not cognizant of the nature of the investment accounts that were included in the exhibit in error and had not ensured that the accounts in question were properly classified.

Why does this problem matter?

The accuracy of exhibits the Department submits to the OSC is essential because the Department is responsible for ensuring that its financial information is correctly reported to the OSC. All agency financial data is aggregated on the State's financial statements at year-end; the Department accounts for approximately 10 percent of the State's total expenditures and approximately 8 percent of the State's total revenues. Additionally, revising and resubmitting exhibits is an inefficient use of OSC and Department staff time.

(CFDA Nos. 93.558, 93.714, 93.716, 93.563, 93.568, 93.667, 93.658; Temporary Assistance for Needy Families, ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs, ARRA Temporary Assistance for Needy Families Supplemental Grants, Child Support Enforcement, Low Income Energy Assistance Program, Social Services Block Grant, Foster Care Title IV-E; Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 101:

The Department of Human Services should improve its controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by:

- a. Continuing to ensure that the staff who prepare the exhibits and supporting documentation receive adequate training each year on exhibit preparation.

- b. Continuing to conduct secondary reviews of exhibits, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibits.
- c. Ensuring that Department officials verify that the nature and classification of information reported on the exhibits are correct.

Department of Human Services Response:

Partially Agree. Implementation date: September 30, 2011.

The exhibits summarize a large amount and volume of financial activities for the Department every year. Except for Exhibit K, the Department had about a one-week timeframe to prepare, complete, review, and submit required exhibits to the Office of the State Controller (OSC) for Fiscal Year 2010. The 11 exhibits the Department submitted to the OSC consolidated financial data from more than 70 sub-exhibit reconciliations at the fund/agency level. The Exhibit K compiled data from more than 135 federal grant reconciliations. The Department continues in its effort to improve the accuracy of exhibit reporting and meet the time constraints.

The Department agrees to continue to provide enhanced training to those responsible for preparing and providing the supporting documentation for exhibits. Department officials will also verify that the nature and classification of information reported on the exhibits is correct. The supervisors will continue to conduct the secondary reviews of exhibits and support documentation to ensure that these exhibits are prepared accurately. More detailed reviews may be performed if time is allowed.

Federal Reporting

For Fiscal Year 2010 our audit included a review of nine federal programs administered by the Department under guidance issued by the Office of Management and Budget's (OMB) *Circular A-133*. These nine programs spent approximately \$701 million, of which \$592.4 million was federal funds and \$108.6 million was state general funds. Total federal expenditures included \$25 million in Recovery Act funds. The nine programs were as follows:

- HUD Section 8 Housing Choice Vouchers Program (CFDA No. 14.871)
- Vocational Rehabilitation (CFDA Nos. 84.126 and 84.390)
- Temporary Assistance for Needy Families Cluster (TANF) (CFDA Nos. 93.558, 93.714, 93.716)

- Child Support Enforcement (CSE) (CFDA No. 93.563)
- Low-Income Energy Assistance Program (LEAP) (CFDA No. 93.568)
- Child Care and Development Program Cluster (CFDA Nos. 93.575, 93.596, and 93.713)
- Title IV-E Foster Care (CFDA No. 93.658)
- Title IV-E Adoption Assistance (CFDA No. 93.659)
- Social Services Block Grant (CFDA No. 93.667)

The Department is required to submit numerous reports to the various federal agencies issuing the grant awards on these programs, including financial, performance, and special reports. Performance and special reports tend to report non-financial information such as case counts, while financial reports focus on specific quantitative data for a specific period of time. For financial reports, the Department's Division of Accounting is responsible for the preparation, and for program reports, the Department's program-specific staff are responsible for the preparation.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls over federally required reports on grant program activity for completeness, accuracy, timeliness of submission, agreement with supporting documentation, and compliance with the specific requirements outlined by the OMB and various federal agencies.

What audit work was performed and how were results measured?

In total we reviewed a sample of 26 reports submitted during Fiscal Year 2010 for the programs noted above. For most programs, the Department is required to submit multiple financial, performance, and special reports—usually on an annual or quarterly basis—to the cognizant federal oversight agency. For each of the nine programs, we reviewed two financial reports and any performance or special reports submitted during Fiscal Year 2010.

We assessed each report's completeness, accuracy, timeliness, agreement with supporting documentation, and compliance with the specific requirements outlined by OMB or the cognizant federal agency.

What problem did the audit work identify?

Of the 26 reports we reviewed, 10 (38 percent) contained at least one error. In total, the 10 reports contained 14 errors, as some reports contained more than one error and some reports had no errors at all. The results by program were:

Department of Human Services Federal Reporting Results Fiscal Year 2010			
Program	Total Number of Errors	Number of Reports Containing Errors	Number of Reports Tested
HUD Section 8 Housing Choice Vouchers	0	0	3
Vocational Rehabilitation	4	2	3
TANF	1	1	4
Child Support Enforcement	1	1	4
LEAP	2	2	2
Child Care and Development Program Cluster	0	0	3
Title IV-E Foster Care	0	0	2
Title IV-E Adoption Assistance	1	1	2
Social Services Block Grant	5	3	3
Totals	14	10	26
Source: Office of the State Auditor analysis of Fiscal Year 2010 audit work.			

The types of errors identified were related to completeness, accuracy, timeliness, supporting documentation, and overall compliance with federal requirements. The breakdown by program was as follows:

- **Vocational Rehabilitation:** Two of the three reports for the Federal Fiscal Year 2009 grant contained errors in the amounts of reported program expenditures and income resulting in approximately \$60,000 in understatements. One of these reports also recorded about \$75,000 in the incorrect grant year.
- **TANF:** One of the quarterly financial reports overstated the federal administrative charges by about \$306,000.
- **Child Support Enforcement:** One of the two quarterly federal financial reports tested was not completed according to federal instructions. The Department reported approximately \$2 million for the primary CSE grant that should have been reported as Recovery Act moneys.
- **LEAP:** On the annual financial report the program underreported committed annual expenditures by \$1.7 million. On the annual special

report the program was unable to provide back-up documentation for the amount of projected available funds.

- **Adoption Assistance:** One quarterly financial report contained a calculation error in the supporting documentation, which resulted in the misstatement of the estimated expenditures by approximately \$399,000 for the subsequent period.
- **Social Services Block Grant:** On two annual program reports, multiple issues were identified such as errors in the amounts reported and lack of timely submission. The Department also submitted the annual financial report past its due date.

Why did the problem occur?

The Department does not require a formal supervisory review of program reports before the reports are submitted to the federal agencies. While all of the reports appear to have been initialed by a supervisor, the extent of the errors indicates that the review is not adequate and needs to be improved.

Why does this problem matter?

The federal oversight agencies depend on accurate reports to measure program results and state compliance with federal requirements. The Department risks the loss of federal awards if it does not comply with federal requirements.

(CFDA Nos. 84.126, 84.390, 93.659, 93.558, 93.714, 93.716, 93.563, 93.568, 93.667; Rehabilitation-Services Vocational Rehabilitation Grants to States, Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act, Adoption Assistance, Temporary Assistance for Needy Families, ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs, ARRA Temporary Assistance for Needy Families Supplemental Grants, Child Support Enforcement, Low-Income Energy Assistance Program, Social Services Block Grant; Reporting. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 102:

The Department of Human Services should improve controls over its federal program reporting by training program and accounting staff and supervisors on the procedures necessary to meet requirements for filing complete, accurate, and timely federal reports. This should include training supervisors on procedures for performing an appropriate review prior to submission.

Department of Human Services Response:

Agree. Implementation date: Implemented.

Program or Special Report Response

Division of Vocational Rehabilitation Response:

The Division agrees that federal program reports that contain financial information will be reviewed by the appropriate program accountant for accuracy prior to submission of the report.

Low-Income Energy Assistance Program Response:

LEAP staff will retain back-up documentation to support the annual carryover report that projects the amount of the unobligated balance. Documentation will include expenditure details from the State's accounting system, COFRS, and the Financial Data Warehouse.

Financial Report Response

Division of Accounting Response:

Program accounting agrees that all accounting staff need to improve their proficiency in federal reporting and has implemented ongoing training in financial reconciliation and report preparation. Program accounting further agrees that all federal financial reporting should receive an appropriate review by the program accounting supervisor, and the supervisor continues to work with all program accountants.

Department of Labor and Employment

Introduction

The Department is responsible for providing services to employers and job seekers and enforcing laws concerning labor standards, Unemployment Insurance, workers' compensation, public safety, and consumer protection. Please refer to the introduction in the Department of Labor and Employment chapter within Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2010 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Unemployment Insurance (UI)
- Employment Services Cluster
- Workforce Investment Act (WIA) Cluster

The results of our Fiscal Year 2010 audit identified errors resulting in recommendations for the UI program. We identified a total of three significant deficiencies in internal control over compliance with requirements applicable to this major program. The errors identified and audit recommendations for this program are described in the following sections of this chapter.

The following comments were prepared by the public accounting firm of Clifton Gunderson LLP, which performed Fiscal Year 2010 audit work at the Department.

Benefits Accuracy Management

The Department administers the State's UI program (CFDA No. 17.225) by providing benefits to unemployed workers for periods of involuntary unemployment. UI is structured as a federal-state partnership based on federal statute and implemented through state law. The Department's UI Division processes UI applications and paid more than \$2.4 billion in unemployment benefits during Fiscal Year 2010.

The Department is federally required to operate a Benefits Accuracy Measurement (BAM) program to assess the accuracy of UI benefit payments and denied claims. To ensure the accuracy, representative samples of both UI benefit

payments and denied claims are selected and examined by BAM. Based on the results of the representative samples, any errors identified and additional information gathered should be used to aid the state in developing plans and implementing corrective actions to ensure accurate administration of state law, rules, and procedures.

What was the purpose of the audit work?

The purpose of the audit work was to ensure that the Department has adequate internal controls in place over the payment of UI benefits and is operating a BAM program in accordance with federal requirements to assess the accuracy of UI benefit payments and denied claims. Further, we determined the Department's progress towards implementing our Fiscal Year 2009 recommendation, in which we recommended that the Department should establish policies and procedures to ensure BAM reviews included documentation of adequate supervisory review and should complete the required number of reviews for calendar year 2008 and subsequent years. The Department agreed with the recommendation and stated it would work with the U.S. Department of Labor (USDOL) to ensure compliance with federal regulations.

What audit work was performed and how were results measured?

First, we obtained the total number of BAM case reviews the program conducted during calendar year 2009. According to federal regulations, the Department is required to review a federally specified number of cases for each calendar year. For calendar year 2009 the required cases were 360 benefit payments and 450 denials of benefits. A minimum of 98 percent of both types of cases for the year must be completed within 120 days of the end of the calendar year.

Second, we reviewed a sample of 25 case reviews conducted during calendar year 2009 to determine compliance with federal requirements. For example, according to the BAM State Operations Handbook, published by the USDOL, a case is satisfactorily complete when, among other items, it includes documentation of a supervisory review and sign-off.

What problem did the audit work identify?

We identified issues with both incomplete Department reviews and inadequate supervisory reviews:

- **Incomplete Reviews:** Only 170 of the required 450 denied claims, and 179 of the required 360 paid claims were completed for calendar year 2009, for completion rates of 38 and 50 percent, respectively.

- **Inadequate Supervisory Reviews:** All 25 cases, or 100 percent, lacked evidence of an adequate supervisory review. Specifically, three cases prepared and reviewed by the supervisor did not contain evidence of a secondary review, and 22 cases were reviewed by a second investigator but did not contain documentation of a supervisory review.

Why did the problem occur?

Since January 2009 the Department has reassigned BAM program staff to aid with the continued demand from Coloradans inquiring about UI benefits and general information, in response to the economic downturn. In its response to the Fiscal Year 2009 recommendation, the Department stated that it would utilize the USDOL Employment and Training Administration Region IV to conduct the required 2008 case review. Additionally, the BAM Unit negotiated with USDOL on a reduced sample size for 2009. BAM reviews were to be performed for 2009 in order to secure the reduced sample size numbers to remain in compliance with the USDOL. However, during our Fiscal Year 2010 audit we found that the Department did not contact the USDOL for assistance with the 2008 calendar year audits, and did not perform the sufficient number of reviews to remain in compliance with this reduced sample size for 2009.

Why does this problem matter?

The Department is required to comply with all federal regulations as a condition of receiving federal funds. Also, compliance with requirements reduces the risk of sanctions and disallowances by the federal government. Further, by ensuring the BAM program audits are properly conducted in accordance with federal requirements, the Department can help to ensure those who qualify for UI benefits are receiving the proper benefit amount and are not being improperly denied benefits.

(CFDA No. 17.225, Unemployment Insurance, Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 103:

The Department of Labor and Employment should ensure compliance with federal Benefit Accuracy Measurement (BAM) regulations for the Unemployment Insurance program by:

- a. Completing the number of reviews required by the U.S Department of Labor.

- b. Ensuring reviews contain documentation of an adequate supervisory review.
- c. Assessing its current demands on BAM staff at the beginning of 2011 and contacting the U.S. Department of Labor if additional assistance is deemed necessary.

Department of Labor and Employment Response:

- a. Agree. Implementation date: December 31, 2011.

CDLE is on track to complete the number of reviews required by the USDOL. No plans exist to assign Benefits Accuracy Measurement staff to other tasks ensuring that as cases are pulled, there is adequate staff to conduct the reviews.

- b. Agree. Implementation date: December 31, 2011.

While the USDOL desires CDLE to have supervisory review of cases, the Employment and Training Administration 396, the handbook for Benefits Accuracy Measurement, states that such review is optional. The USDOL representative has indicated that the staff authority may conduct the supervisory review and would like to see a minimum of 50 percent of cases reviewed. The current staff authority has already undertaken to complete supervisory reviews. It is anticipated that, by the end of calendar year 2011, a supervisory review will be completed on at least 50 percent of cases, as requested by the USDOL representative.

- c. Agree. Implementation date: December 31, 2011.

The Staff Services management team is currently in the process of assessing the demands on Benefits Accuracy Measurement staff to ensure that all work can be completed correctly and timely. CDLE will contact the USDOL if additional assistance is deemed necessary.

Program Management Reporting

In Fiscal Year 2010 the Department spent federal funds for the Unemployment Insurance (UI) Program (CFDA No. 17.225), Workforce Investment Act Cluster (CFDA Nos. 17.258, 17.259, 17.260), and Employment Services Cluster (CFDA Nos. 17.207, 17.801, 17.804) of approximately \$2.6 billion, including \$1.0 billion from the federal UI Trust Fund and \$1.4 billion of Recovery Act funding. The

Department is required to prepare and remit numerous reports including financial and performance reports. The reporting requirements include standard federal Office of Management and Budget reports and other reports as required by the USDOL.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls over and compliance with federal reporting. Further, we determined the Department's progress implementing our Fiscal Year 2009 audit recommendation. During the Fiscal Year 2009 audit we found the Department was lacking a secondary review process over federal reporting and needed to maintain supporting documentation for specific Employment Services Cluster reports. In addition, we recommended that the Department correct carryforward balances on one specific federal UI program report. The Department agreed to the recommendation and stated it would correct all deficiencies noted in the Fiscal Year 2009 audit.

What audit work was performed and how were results measured?

We reviewed a sample of 36 required financial reports submitted quarterly by the Department for the programs noted above. We assessed each report against a number of specific compliance requirements outlined by USDOL, which included the requirement that the information reported should agree with supporting documentation and there should be adequate supervisory review of reports prior to submission.

What problem did the audit work identify?

The audit work identified two issues with the reports we reviewed for the UI program:

- Seven reports lacked evidence that a supervisory review was conducted prior to submission. These seven included the ETA 227 Overpayment and Detection and Recovery Activities report and ETA 581 Contributions Operations report.
- The quarterly ETA 581 report contained information that could not be either validated by supporting documents or supporting documentation was not maintained during Fiscal Year 2010. Specifically, Department staff failed to maintain supporting documentation from the Colorado Automated Unemployment Tax System (CATS) to ensure information reported to the federal government was accurate and complete.

The Department has not adequately addressed these issues, as we continued to note deficiencies since our Fiscal Year 2007 audit. We did not identify any issues with the reports submitted for the Workforce Investment Act Cluster or the Employment Services Cluster.

Why did the problem occur?

The problems identified above occurred for the following reasons:

- The Department has not instituted a supervisory review and approval process for amounts included on reports submitted to the USDOL.
- System limitations within Colorado Unemployment Benefits System (CUBS) do not currently allow the Department to correct the balance in accordance with CUBS. This was originally identified during our 2005 Fiscal Year audit and the CUBS system has still not been corrected.
- The Department does not have procedures in place for requiring staff to retain supporting documentation for the ETA 581 reports.

Why does this problem matter?

The federal oversight agencies depend on accurate reports to measure program results and State compliance with federal requirements. The Department risks the loss of federal awards if it does not comply with federal requirements.

(CFDA No. 17.225, Unemployment Insurance, Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 104:

The Department of Labor and Employment should improve controls over federal reporting by:

- a. Instituting a secondary review and approval process to ensure amounts recorded on reports to the U.S. Department of Labor are accurately reported and supported by source documentation.
- b. Implementing system corrections within the CUBS system to correct the carryforward balances in the Employment and Training (ETA) Administration 227 report.

- c. Establishing and implementing procedures to maintain supporting documentation used in preparing the ETA 581 reports as required by federal requirements.

Department of Labor and Employment Response:

- a. Agree. Implementation date: January 2011.

CDLE will institute a review and approval process for the generation and submission of the ETA 581 report and ETA 227 report. The ETA 581 report review and approval process will be executed in the Tax and Audit sections. The ETA 227 report review and approval will be executed in the Benefits Issuance and Finance sections. The reviews will aid in the accuracy of the reports and ensure the reports are supported by source documentation.

- b. Agree. Implementation date: June 2011.

Work orders for system corrections within the CUBS system to correct the carry-forward balances have been initiated and the time of completion will be subject to all existing UI program priorities established.

- c. Agree. Implementation date: February 2011.

CDLE will maintain supporting documentation in the preparation of the ETA 581 report from the Colorado Automated Unemployment Tax System (CATS) to ensure information reported to the federal government is accurate and complete.

Preparation of Exhibit K

The Department uses a standard form—the Exhibit K—to report its fiscal year expenditures of federal awards. The Department submits the Exhibit K to the Office of the State Controller (OSC), which uses it to prepare the statewide Schedule of Expenditures of Federal Awards (SEFA)—an annual report required by the federal Office of Management and Budget’s *Circular A-133*. For Fiscal Year 2010 the Department administered 19 federal programs and reported expenditures of federal awards of \$2.6 billion, which represents approximately 24 percent of the total reported on the statewide SEFA.

What was the purpose of the audit work?

The purpose of the audit work was to test the completeness and accuracy of the Exhibit K submitted by the Department to the OSC. Further, we reviewed the Department's internal controls over the preparation and review procedures to meet Exhibit K reporting requirements. We also determined if the Department has implemented our Fiscal Year 2009 recommendation to improve controls over the preparation of the Exhibit K. The Department agreed with this recommendation.

What audit work was performed and how were results measured?

We obtained the Exhibit K and supporting documentation from Department staff and traced the balances reported on the Exhibit K to the State's accounting system, COFRS, and ensured that expenditure amounts agreed to COFRS within a threshold determined based on the scope of our audit. Our audit work also ensured the Department's Exhibit K agreed to supporting documentation and was properly reviewed by a supervisor prior to submission. We also interviewed Department staff regarding the documentation of formal, written procedures as recommended in our Fiscal Year 2009 recommendation.

What problem did the audit work identify?

The expenditure balances reported on the Exhibit K for the UI program did not agree to the balances recorded on COFRS. Specifically, UI benefit expenditures reported on the Exhibit K were \$413 million higher than those on COFRS. The current reconciliation process that reports expenditures and revenues on the Exhibit K based on the cash received and disbursed—reflected by changes in the accounts receivable balance—did not adequately capture the total expenditures recorded in COFRS. Further, the Department's supervisory review failed to identify this error prior to submission. However, after we notified the Department, the error was corrected and a revised Exhibit K was submitted to the OSC. In addition, the Department did not document written procedures for the Exhibit K process as agreed to in the Fiscal Year 2009 recommendation.

Why did the problem occur?

The errors on the Exhibit K occurred because the Department does not have written procedures for preparing and reviewing the Exhibit K and supporting documentation, including a process for reconciling COFRS revenues and expenditures to ensure completeness and accuracy of the schedule.

Why does this problem matter?

The lack of written procedures and supervisory review increases the potential for errors on the Exhibit K. As the Department is responsible for such a large portion of total federal funds spent by the State, a material error on the Department's Exhibit K could materially misstate the State's SEFA.

(CFDA No. 17.225, Unemployment Insurance, Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 105:

The Department of Labor and Employment should improve controls over reporting federal expenditures and the preparation of the Exhibit K by:

- a. Developing formal, written procedures for preparing the Exhibit K and maintaining supporting documentation.
- b. Completing and documenting the Exhibit K grant/program component reviews and lead supervisory reviews prior to the Exhibit K submission.

Department of Labor and Employment Response:

Agree. Implementation date: January 2011.

CDLE has incorporated Exhibit K procedures provided by the Office of the State Controller's Fiscal Procedure Manual Chapter 3, Section 3, Section 5.16 [Exhibit K-Schedule of Federal Financial Assistance], into the compilation of the Exhibit K. The Exhibit K was completely supported in detail. Although, the first submission of Exhibit K did not have a completed grant/program component review of the Exhibit K, the final submission did include all necessary reviews. Also, CDLE did make certain changes to the Exhibit K after secondary internal grant/program component reviews and external reviews were completed to ensure the final Exhibit K submitted to the Office of the State Controller was complete and accurate.

CDLE will formalize its federal grant program accounting review into the Exhibit K written procedures. CDLE will complete and document Exhibit K grant/program component reviews and lead supervisory reviews prior to the final Exhibit K submission to ensure the final Exhibit K report is accurate and complete.

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Department of Public Health and Environment

Introduction

The Department of Public Health and Environment (Department) is responsible for protecting and improving the health of the people of Colorado and protecting the quality of Colorado's environment.

As part of our Fiscal Year 2010 audit, we tested the Department's compliance with federal grant requirements for the following program:

- Centers for Disease Control and Prevention: Investigations and Technical Assistance

The results of our Fiscal Year 2010 audit identified errors resulting in a recommendation for the program tested. We identified one deficiency in internal control. The errors identified and audit recommendation for this program are described in the following section of this chapter.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed Fiscal Year 2010 audit work at the Department.

Suspension and Debarment Verification of Covered Transactions

The Department administers the Investigations and Technical Assistance program (Program) funded by the federal Centers for Disease Control and Prevention. The purpose of the Program is to assist state and local health authorities and other health-related organizations in controlling communicable diseases, chronic diseases and disorders, and other preventable health conditions. Investigations and evaluation of all methods of controlling or preventing disease and disability are carried out by providing epidemic aid, surveillance, technical assistance, consultation, and program support and by providing leadership and coordination of joint national, state, and local efforts. Covered transactions include those procurement contracts for goods and services awarded under a nonprocurement contract (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000.

What was the purpose of the audit work?

The purpose of the audit work was to determine compliance of the Program's covered transactions subject to the procurement, suspension and debarment federal compliance requirement.

What audit work was performed and how were results measured?

The Program entered into seven covered transactions during Fiscal Year 2010. The audit work included reviewing evidence that the Program verified that the counter-parties to these transactions were not suspended, debarred, or otherwise excluded.

Federal regulations prohibit states from contracting with or making subawards using federal funds to parties that are suspended or debarred from receiving federal funds or whose principals are debarred or suspended from receiving federal funds. States are allowed to use one of the following three methods to ensure that contractors are not debarred or suspended: checking the federal Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA); collecting a certification from the contractor that the contractor is not debarred or suspended; or adding a clause or condition to the contract or award document stating that the contractor certifies, by admission of the contract, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in the transaction by any federal department or agency.

When the Department enters into a covered transaction in excess of \$25,000 with an entity, the Department must verify that the entity is not suspended or debarred or otherwise excluded.

What problem did the audit work identify?

In two of the seven transactions reviewed, the Program did not verify that the contractors were not suspended, debarred, or otherwise excluded. Specifically, for these two transactions we did not identify evidence showing that the Program checked EPLS, collected a certification from the contractors, or added a clause or condition to the contract or award document related to the covered transaction with the contractors.

Why did the problem occur?

Program staff stated that they were familiar with the federal requirements with respect to suspension and debarment verification procedures; however, the two transactions were for purchases of goods, which did not require a standard Department contract to be signed, which contains a certification from the

contractors. Staff did not perform other acceptable methods of verification, which include checking the federal EPLS maintained by the GSA or collecting a certification from the contractor that the contractor is not debarred or suspended.

Why does this problem matter?

Failure to perform required suspension and debarment verification procedures could result in the Program procuring goods or services from an entity that has been suspended or debarred, thereby exposing the State to increased business risk and potential federal disallowances.

(CFDA No. 93.283; Centers for Disease Control and Prevention: Investigations and Technical Assistance; Procurement, Suspension and Debarment. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 106:

The Department of Public Health and Environment should improve controls over the Investigations and Technical Assistance program by ensuring compliance with federal debarment and suspension requirements for all entities from which goods are purchased and maintaining documentation to support that verification procedures were performed.

Department of Public Health and Environment Response:

Agree. Implementation date: July 2010.

The Department agrees to improve controls over the Program by ensuring compliance with federal debarment and suspension requirements for all entities from which goods are purchased and maintaining documentation to support that verification procedures were performed.

Although the Department included the suspension and debarment provisions in our boilerplate contract language for all our federal subcontracts/subawards of \$100,000 or more, we did not include this provision in the two purchase order transactions identified in the audit.

As such, in July 2010, the Department identified all Fiscal Year 2010 federal subcontracts/subawards from \$25,000 to \$100,000, and documented, through verification of the federal EPLS, that none of these contractors were suspended/debarred. Shortly thereafter, the Department's purchasing and contracts unit revised the Department's

purchase order provisions, to include the suspension and debarment requirements, and has implemented procedures (i.e., instructions, purchase order checklist, review) that ensure these requirements are included in all our federal contracts for goods and services in excess of \$25,000.

Office of the State Treasurer

Introduction

The Office of the State Treasurer (Treasury) is established by the State Constitution. The Treasurer is an elected official who serves a four-year term. Please refer to the introduction in the Office of the State Treasurer chapter within Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2010 audit, we tested the Department's compliance with federal grant requirements for the following program:

- Secure Payments for States and Counties Containing Federal Lands Grant Program

The results of our Fiscal Year 2010 audit identified errors resulted in a recommendation for the program tested. We identified one material weakness in internal control. The errors identified and audit recommendation for this program are described in the following section of this chapter.

Secure Payments for States and Counties Containing Federal Lands Grant Program Federal Earmarking Requirements

The federal Secure Payments for States and Counties Containing Federal Lands (Secure Payments) grant program (CFDA No. 10.665) is administered in Colorado by the Treasury. The objective of this program is to provide states containing national forests with a share of national forest timber receipts received by the federal government. States are required to use the funds for the benefit of public schools and public roads contained in the counties in which the national forests are situated.

The U.S. Forest Service, within the U.S. Department of Agriculture (USDA), calculates each state's share of Secure Payments program funds and notifies the affected states of the amounts they will receive. The U.S. Forest Service also advises affected states of each county's historic percentage of the state's payment, based on the county's national forest acreage. In Colorado Treasury receives a payment from the USDA and distributes the money to the counties identified by USDA. The Department of Local Affairs provides technical assistance to counties and school districts in relation to the program.

What was the purpose of the audit work?

The purpose of the audit work was to assess the adequacy of Treasury's controls over earmarking requirements for the Secure Payments grant program.

What audit work was performed and how were results measured?

We reviewed Treasury's existing controls over ensuring that moneys spent from the federal program are in compliance with the earmarking requirement.

Federal regulations require Treasury to ensure counties' compliance with all program requirements, including requirements for how the payments may be spent (earmarked). The spending, or earmarking, requirements vary depending on the payment methodology a county has selected and the amount it receives.

What problem did the audit work identify?

During our Fiscal Year 2009 audit, we determined that Treasury did not monitor counties' compliance with the Secure Payments program's spending requirements. As a result, Treasury could not ensure that the counties were complying with the program's spending requirements and, accordingly, was at risk of federal sanctions for noncompliance.

During our Fiscal Year 2010 audit we determined that Treasury did not monitor counties' compliance with the Secure Payments program's earmarking requirements during the fiscal year. While the Department developed a plan during June 2010 to monitor the counties' compliance, the plan will not be implemented until Fiscal Year 2011.

Why did the problem occur?

Treasury's plan for monitoring the counties' compliance with the Secure Payments program's earmarking requirements was not finalized in time to implement the plan during Fiscal Year 2010.

Why does this problem matter?

Treasury cannot ensure that the counties are complying with the program's earmarking requirements and, accordingly, is at risk of federal sanctions for noncompliance.

(CFDA No. 10.665; Secure Payments for States and Counties Containing Federal Lands; Matching, Earmarking, and Level of Effort. Classification of Finding: Material Weakness.)

Recommendation No. 107:

The Office of the State Treasurer should implement its plan for monitoring counties' compliance with the earmarking requirements of the federal Secure Payments for States and Counties Containing Federal Lands program.

Office of the State Treasurer Response:

Agree. Implementation date: Performance of previously implemented procedures by January 2011.

The Treasurer's Office agrees with the recommendation to monitor compliance with earmarking requirements and implemented procedures in June 2010 to address this recommendation. The Treasurer's Office plans to perform the implemented procedures of June 2010 to monitor compliance with earmarking requirements during the annual transfers occurring during December 2010 and/or January 2011.

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Department of Transportation

Introduction

The Colorado Department of Transportation (Department) is responsible for programs that impact all modes of transportation. The State Transportation Commission has eleven members appointed by the Governor and confirmed by the Senate and governs the Department's operations.

As part of our Fiscal Year 2010 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Highway Planning and Construction Program
- Formula Grants for Other Than Urbanized Areas

The results of our Fiscal Year 2010 audit identified errors resulting in recommendations for all of the programs tested. We identified a total of two significant deficiencies. The errors identified and audit recommendations for this program are described in the following section of this chapter.

The following comments were prepared by the public accounting firm of Clifton Gunderson, LLP, which performed Fiscal Year 2010 audit work at the Department.

Subrecipient Monitoring

The Department administers the Highway Planning and Construction program (CFDA No. 20.205) funded by the U. S. Department of Transportation. The purpose of the program is to assist States in the planning and development of an integrated, interconnected transportation system by constructing and rehabilitating the National Highway System, providing aid for the repair of federal-aid highways following disasters, fostering safe highway design, and replacing or rehabilitating structurally deficient or functionally obsolete bridges.

The Department also administers the pass-through grants for the Formula Grants for Other Than Urbanized Areas (CFDA No. 20.509) program under Section 5311. The objectives of the Section 5311 formula program are to initiate, improve, or continue public transportation service in nonurbanized areas by providing financial assistance for operating and administrative expenses, and for the acquisition, construction, and improvement of facilities and equipment.

Both of these programs fall under the OMB *Circular A-133* requirement that a pass-through entity is responsible for ensuring that subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year complete required audits within nine months of the subrecipients' year-end and take timely and appropriate corrective action on all audit findings.

What was the purpose of the audit work?

The purpose of the audit work was to determine compliance of the Department's covered pass-through grants subject to the subrecipient monitoring federal compliance requirement and to review the Department's progress in implementing our Fiscal Year 2008 audit recommendation. We recommended that the Department obtain audits from the applicable subrecipients and review the audits and address questioned costs and/or significant audit findings in a timely manner. The Department agreed with the recommendation and noted it would begin tracking the audits in a spreadsheet and addressing the audits in a timely manner.

What audit work was performed and how were results measured?

The Department is responsible for ensuring that subrecipients expending \$500,000 or more in federal awards during their fiscal year have met the audit requirements of OMB *Circular A-133* and that the required audits of these subrecipients are completed within nine months of the end of the subrecipients' audit period. Also, OMB *Circular A-133* requires that the Department determine whether the audit findings are valid or not to be issued within six months after receipt of the subrecipients' audit report. The Department must ensure that the subrecipients take timely and appropriate corrective action on all audit findings and consider the implications of potential federal disallowances.

We reviewed 24 subrecipient files to determine whether the Department obtained either the required audit report or audit exemption, as appropriate.

What problem did the audit work identify?

Of the 24 subrecipient files reviewed, we noted three instances (13 percent) where the Department did not obtain and review the most current audit report available from its subrecipients prior to issuing payments to those subrecipients. We did note, however, that the Department requested audit reports from the subrecipients but did not follow up to ensure the report was received. The Department implemented a tracking system in response to our 2008 audit recommendation but did not follow up to ensure all audit reports were submitted. As a result of the missing audit reports, the Department was unable to determine if there were audit findings resulting in questioned costs.

Why did the problem occur?

The Department lacks procedures to ensure all audit reports requested from the subrecipient were obtained. In addition, if a subrecipient's audit report is not obtained, the Department does not have an alternative procedure in place to ensure the subrecipient's audit reports are reviewed, such as going to the subrecipient's website to see if the audit report is available or reviewing the subrecipient's submission to the federal audit clearing house.

Why does this problem matter?

Failure to perform required subrecipient monitoring procedures could result in the Department being unaware of a subrecipient with audit findings that resulted in questioned costs or of audit findings that could impact future funds passed through to the subrecipient.

(CFDA Nos. 20.205, 20.509; Highway Planning and Construction, Formula Grants for Other than Urbanized Areas; Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 108:

The Department of Transportation should improve controls over the Highway Planning and Construction program and the Formula Grants under Section 5311 by expanding current subrecipient monitoring procedures to include a follow-up procedure for those subrecipients who are sent a letter requiring submission of a OMB *Circular A-133* audit report to ensure an audit report is actually submitted to the Department.

Department of Transportation Response:

Agree. Implementation date: September 30, 2011.

The Department is implementing new procedures to follow-up with subrecipients that do not respond to the original request for a copy of the current *Circular A-133* audit. The Department will pursue alternatives for verifying *Circular A-133* audit compliance in the event the report cannot be obtained directly from the subrecipient. The recommendation should be completed by September 30, 2011.

Davis-Bacon Act

The Department administers the Highway Planning and Construction (CFDA No. 20.205) program (Program) funded by the U.S. Department of Transportation. The purpose of the Program is to assist States in the planning and development of an integrated, interconnected transportation system by constructing and rehabilitating the National Highway System, providing aid for the repair of federal aid highways following disasters, fostering safe highway design, and replacing or rehabilitating structurally deficient or functionally obsolete bridges. Contracts for construction projects under this program exceeding \$2,000 fall under the provisions of the Davis-Bacon Act.

What was the purpose of the audit work?

The purpose of the audit work was to determine compliance of the Program's covered contracts subject to the Davis-Bacon Act federal compliance requirement.

What audit work was performed and how were results measured?

The audit work included reviewing evidence that the Program verified that the contractors and subcontractors hired for Program projects were paid in accordance with Davis-Bacon Act requirements and maintained certified payrolls.

Under the federal Davis-Bacon Act all laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of \$2,000 financed by federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the U.S. Department of Labor [40 USC 3141-3144, 3146, and 3147 (formerly 40 USC 276a to 276a-7)]. The requirements of the Davis-Bacon Act are applicable to construction work on highway projects on federal aid highways or with Appalachian Development Highway System funds. Under federal law the Department is required to ensure it is in compliance with this requirement by reviewing certified payrolls from contractors and subcontractors on applicable construction projects.

What problem did the audit work identify?

Of the 40 certified payrolls reviewed as part of the audit, we noted nine instances where it was not clear that the Department reviewed the payrolls. The Department was unable to verify that it was reviewing certified payrolls for this program to ensure wages paid are in compliance with the Davis-Bacon Act.

Additionally, in one instance the contractor underpaid wages that were not in compliance with the Davis-Bacon Act, resulting in questioned costs of \$105¹.

Why did the problem occur?

Department employees with specific knowledge of the project did not consistently follow Department policy related to reviewing and documenting weekly payrolls.

Why does this problem matter?

Failure to perform required Davis-Bacon Act verification procedures could result in the Program being exposed to contractors violating federal labor laws and potential federal disallowances.

(CFDA No. 20.205, Highway Planning and Construction, Davis-Bacon. Classification of Finding: Significant Deficiency.)

¹Total known questioned costs of \$105.

Recommendation No. 109:

The Department of Transportation should ensure that Department policies are being followed for the Highway Planning and Construction program to ensure compliance with Davis-Bacon Act requirements for all applicable construction contracts by reviewing certified payroll information submitted by contractors and subcontractors and maintaining documentation to support that verification procedures were performed.

Department of Transportation Response:

Partially Agree. Implementation date: September 2011.

CDOT could not verify that all payrolls were checked. There were nine instances of payrolls not having any evidence that a check was performed. The procedures as outlined in the Certified Payroll checking guidelines state that the first payroll that reflects a fully operational payroll must be checked. If full compliance is shown, payrolls may be then checked on a sample basis that is determined by the project engineer. Payrolls may not immediately be checked for accuracy but are checked as to whether they are received prior to making payments to the Contractor. Certified payrolls can be detail checked throughout the life of the project but must be checked prior to final payment to the contractor. Additionally, the Region Civil Rights Managers check all contractor certified payroll documentation for compliance and document same. Any discrepancies are then noted and back wages are collected if applicable. Back wages can be collected until the project is closed. However, the procedures do not state

where this signature or initials are to be placed for a detailed check versus an overview check.

CDOT will update Training information defining a detailed check and an overview check and emphasis placed on documenting what type of check has been done with initials and date.

In addition, annual residency visits to all Regions will include an agenda item on payroll checking and documenting the check in accordance with Payroll Guidelines. In addition, they will be encouraged to attend a payroll class either as a refresher or a first time attendee.

In order for the Department to ensure that policies are being followed would require CDOT HQ Labor Compliance manager to review payrolls on all projects to ensure compliance by project personnel. It is not feasible for one person to perform this assurance; thus, our procedure has been to handle through education and training.

Disposition of Prior Audit Recommendations

The following financial and single audit recommendations are summarized from the Statewide Audit for Fiscal Years 2004 through 2009 and include only the recommendations not implemented as of June 30, 2009. The disposition is the implementation status as of June 30, 2010.

The classification of findings described in Section I. Report Summary has been included throughout the dispositions, as needed. If the disposition is “Implemented” the classification is not applicable; if the disposition references a current year recommendation, the classification will be with the current year finding. All findings classified as significant deficiencies with a disposition of “Deferred” will be listed in Section II. Financial Statement Findings following the departments current findings.

Report and Rec. No.	Recommendation	Disposition
Department of Agriculture		
2009 Single Audit Rec. No. 1	Improve internal controls over payroll by (a) ensuring that human resources staff review the payroll-related data provided by division supervisors for accuracy and completeness before inputting the data into the Colorado Personnel Payroll System and (b) expanding the existing monthly payroll reconciliation process to include a review of employee job-split percentages.	Implemented.
Department of Corrections		
2009 Single Audit Rec. No. 2	Improve controls over user rights in the Global Shop Solutions (Global Shop) system by (a) implementing formalized policies and procedures for adding and removing users, and establishing user rights within Global Shop and (b) periodically performing a formally documented review of all user rights in Global Shop to determine that rights are representative of each employee’s role and responsibilities within the Division.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Department of Education

2009 Single Audit
Rec. No. 3

Continue to improve and strengthen controls over hiring employees by (a) retaining complete personnel files, reference check forms and other selection materials to assure that important documentation regarding employee hiring is maintained; (b) assuring that the request for Personnel and/or Position Action forms (CDE-43) are reviewed by human resources before an offer is extended to assure that all signatures are appropriate, that the form has been completed prior to an offer being extended, and that all of the signatures required on the CDE-43 form have been obtained; and (c) evaluating, by an independent and objective committee, any objections made during the hiring process, with the final conclusion documented before an offer is extended to an applicant.

Implemented.

2009 Single Audit
Rec. No. 52

Ensure compliance with federal grant requirements by (a) evaluating job descriptions and ensuring that descriptions are consistent with related job activities and salary allocations correspond with time worked on grants for employees, (b) documenting employee time and effort capturing the work actually performed for grant objectives, and (c) adequately supporting the allocation of non-payroll expenditures with written documentation.

a. and b. Partially implemented. Significant improvement was made within the time reporting system to allow employees to properly allocate time based on actual work performed. In addition, the importance of accurate time reporting has been communicated to employees. However, a few employees are continuing to report time based on the budgeted allocation rather than actual allocations. The Department plans to fully implement these parts of the recommendation by January 31, 2011.
c. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

Office of the Governor

2008 Single Audit
Rec. No. 4

The Governor's Office of Information Technology (OIT) should strengthen its controls over the State mainframe computer by (a) implementing audit recommendations related to network security and user access communicated to OIT in 2006 under separate cover, (b) periodically reviewing Top Secret security parameters to ensure compliance with best practices and OIT security policies, (c) ensuring password management controls are in compliance with State Cyber Security Policies, (d) setting Top Secret security parameters to ensure user IDs automatically suspend after 60 days of inactivity, (e) establishing policies and procedures for agency security administrators to follow when creating generic IDs, (f) restricting system administrator-level privileges to those who have a documented business need for such access, (g) ensuring all mainframe security administrators are properly trained and understand their roles and responsibilities, (h) overseeing the activities of agency security administrators to ensure compliance with established information system controls and security policies and procedures, and (i) researching instances identified during this audit where user IDs for terminated employees were used after the date of termination and taking action as appropriate.

- a. Not implemented. The Department plans to fully implement this part of the recommendation by July 2011.
- b. Not implemented. The Department plans to fully implement this part of the recommendation by October 2010.
- c. Not implemented. The Department plans to fully implement this part of the recommendation by January 2011.
- d. Implemented.
- e. Not implemented. The Department plans to fully implement this part of the recommendation by January 2011.
- f. Not implemented. The Department plans to fully implement this part of the recommendation by February 2011.
- g. Partially implemented. The Department has implemented the training program but it does not track who has received the training and who still needs to receive it. The Department plans to fully implement this part of the recommendation by February 2011.
- h. Partially implemented. The Department has implemented an inconsistent and informal process to monitor the activities of system administrators. The Department plans to fully implement this part of the recommendation by February 2011.
- i. Partially implemented. The Department has implemented an inconsistent and informal process to track terminated users. The Department plans to fully implement this part of the recommendation by July 2011.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

Department of Health Care Policy and Financing

2009 Single Audit
Rec. No. 4

Improve controls over the calculation of the Incurred But Not Reported expenditure estimate for Medicaid by (a) implementing an independent review of the calculation, including the drug rebate amounts and (b) continuing to annually evaluate the calculation methodology and modify it, if necessary, to ensure a more accurate estimate.

Not implemented. See current year Recommendation No. 7.

2009 Single Audit
Rec. No. 5

Strengthen internal controls over financial reporting by (a) cross-training staff on the preparation and reporting of financial information and (b) segregating the responsibility for preparing year-end financial information from the responsibility for reviewing and approving that information.

Deferred. The Department plans to implement this recommendation by the July 2010 implementation date.

(Classification of Finding: Significant Deficiency.)

2009 Single Audit
Rec. No. 6

Improve internal controls over financial reporting process by (a) creating and documenting the process for communicating financial adjustments to the accounting section and the Office of the State Controller and (b) providing training throughout the Department on this process.

Partially implemented. The Department created a Standard Operating Procedure addressing communications during an audit; however, the accounting section has not documented its process for tracking, recording and communicating financial adjustments to the Office of the State Controller. The Department plans to fully implement this recommendation by August 31, 2011.

(Classification of Finding: Deficiency in Internal Control.)

2009 Single Audit
Rec. No. 7

Establish and document a process to gather and analyze related party information throughout the year to ensure appropriate analysis and understanding of how related parties' transactions may affect the State's financial statements and report this information as appropriate to the Office of the State Controller.

Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 8	Follow established policies in completing performance plans and consider changing policies to be consistent with current practice. If changes are warranted, a revised policy should be issued and communicated to staff.	Not implemented. The Department is continuing to update and obtain approval for changes related to performance planning and evaluations. The Department did not provide a new implementation date. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 9	Establish and implement policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers.	Not implemented. See current year Recommendation No. 8.
2009 Single Audit Rec. No. 53	Improve controls over documentation in Medicaid case files to support eligibility by (a) continuing to monitor counties and Medical Assistance (MA) sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations, (b) requiring that counties and MA sites review case files to ensure consistency of information between the case file and the Colorado Benefits Management System (CBMS), and (c) working with the Department of Human Services to identify and implement revisions to policies and procedures for documenting and monitoring Medicaid eligibility determination/redetermination for the Title IV-E population.	a. and b. Not implemented. See current year Recommendation No. 63. c. Deferred. The Department plans to implement this part of the recommendation by the December 2010 implementation date. (Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 54	Improve controls over Medicaid program eligibility determinations and data entry into the Colorado Benefits Management System (CBMS) by (a) ensuring that county departments of human/social services and medical assistance sites have in place effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process; (b) reviewing counties' and medical assistance sites' data input and monitoring their supervisory reviews; and (c) expanding the Medicaid training and technical assistance provided to counties and medical assistance sites to emphasize the issues identified.	a. and b. Not implemented. See current year Recommendation No. 60. c. Partially implemented. See current year Recommendation No. 60.
2009 Single Audit Rec. No. 55	Ensure that county departments of human/social services and medical assistance sites are addressing Income, Eligibility, and Verification System data discrepancies within 45 days of receiving notification of a discrepancy, including discrepancies related to Department of Labor and Employment data, as required by federal regulations and in accordance with its state plan filed with the federal government.	Not implemented. See current year Recommendation No. 59.
2009 Single Audit Rec. No. 56	Improve controls over eligibility of Medicaid providers by (a) ensuring that the Medicaid Management Information System contains current licensing information for all Medicaid providers that are required to have a license; (b) developing and implementing a process for verifying the current licensure of all providers that are required to have a license, including out-of-state providers; and (c) ensuring that all providers have valid current provider participation agreements or contracts.	a. Partially implemented. The Department has made some progress with inputting current provider licensure information into MMIS; however, it still needs to continue improving in this area. See current year Recommendation No. 58. b. and c. Not implemented. See current year Recommendation No. 58.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 57	Improve controls over requests for federal funds through the American Recovery and Reinvestment Act (Recovery Act) by (a) adequately segregating duties related to preparing and approving requests for Recovery Act funds, (b) documenting written procedures and ensuring adequate review of federal draws and supporting information to ensure their accuracy, (c) submitting an adjustment on the next quarterly federal report for amounts excluded in its October 2008 Recovery Act draw, and (d) requesting reimbursement for those amounts not already corrected that were identified by this audit.	<p>a. Implemented.</p> <p>b. Partially implemented. The Department prepared procedures but did not include some information that is critical to the review and accuracy of Recovery Act related transactions. The Department plans to fully implement this part of the recommendation by August 31, 2011.</p> <p>c. and d. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 58	Ensure that the Colorado Benefits Management System (CBMS) alerts are working as designed and that Medicaid eligibility is terminated in a timely manner, when appropriate, by (a) correcting the CBMS problem related to the Transitional Medicaid program to ensure prompt termination of eligibility when a beneficiary does not submit a Transitional Benefits Report as required; (b) ensuring that CBMS alerts are working as designed for all Medicaid programs that have specified time limitations for eligibility, such as the Medicaid Qualified Pregnant Woman program; and (c) identifying and recovering any additional erroneous Medicaid payments that may have occurred as a result of the system problems, within CBMS and the Medicaid Management Information System, as appropriate.	<p>a. - b. Not implemented. See current year Recommendation No. 55.</p> <p>c. Implemented.</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 59	Reduce eligibility determination errors for the Children’s Basic Health Plan (CBHP) by improving oversight and training of eligibility sites by (a) continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements; (b) enforcing eligibility sites’ supervisory review processes and corrective action plans by following up on problems identified through the Department’s monitoring program and this audit; (c) investigating the causes of the CBMS errors identified in the audit and modify CBMS as needed to correct them; and (d) recovering payments made after a beneficiary’s eligibility has ended, as appropriate.	<ul style="list-style-type: none"> a. Partially implemented. See current year Recommendation No. 63. b. Not implemented. See current year Recommendation No. 63. c. Deferred. The Department plans to begin discussion on this CBMS problem December 2010, with full implementation in Fiscal Year 2013. d. Implemented. <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 60	Ensure that all county departments of human/social services and medical assistance sites have access to Income, Eligibility, and Verification System (IEVS) data and address any discrepancies, including those related to Department of Labor and Employment data, as required by state regulations. Additionally, the Department should incorporate IEVS requirements within the CBHP program’s state plan and within the Department rules for this program.	Not implemented. See current year Recommendation No. 59.
2009 Single Audit Rec. No. 61	Ensure that requirements related to determining whether an individual has creditable coverage and is therefore ineligible for the Children’s Basic Health Plan (CBHP) program are met by (a) investigating and resolving all reports of other health insurance coverage for applicants or beneficiaries and documenting the basis for the determination of whether the coverage precludes an individual from being eligible for CBHP and (b) denying eligibility or disenrolling individuals determined to have other creditable coverage and recovering any unallowable payments, as appropriate.	<ul style="list-style-type: none"> a. Implemented and ongoing. The Department has substantially implemented this part of the recommendation. b. Deferred. The Department plans to implement this part of the recommendation by the January 2011 implementation date. <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 62	Improve controls over the Children’s Basic Health Plan (CBHP) program data entry into CBMS by (a) ensuring that county departments of human/social services and medical assistance sites have in place effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process; (b) reviewing counties’ and medical assistance sites’ data input and monitoring their supervisory reviews; and (c) expanding the CBHP training and technical assistance provided to counties and medical assistance sites to emphasize the issues identified, such as CBMS income calculations.	Partially implemented. The Department continues to work on fully implementing its plan for improving data entry, however, it will continue to work on integrating supervisory reviews, follow-up, and expanding technical assistance to those counties and medical assistance sites that require it. The Department plans to fully implement this recommendation by March 31, 2011. (Classification of Finding: Deficiency of Internal Control.)
2009 Single Audit Rec. No. 63	Ensure compliance with federal regulations governing Medicaid and the Children’s Basic Health Plan (CBHP) programs by (a) ensuring that all Medicaid applications include the citizenship and identity documentation required by the Deficit Reduction Act (DRA) prior to approving or denying eligibility for Medicaid, (b) maintaining DRA documentation received with Medicaid applications in CBHP case files, and (c) working with the Centers for Medicare and Medicaid Services to ensure the appropriateness of the Department’s corrective action plan for implementing the DRA as it affects CBHP.	a. and b. Partially implemented. See current year Recommendation No. 67. c. No longer applicable. The Children’s Health Insurance Program Reauthorization Act of 2009 extended Deficit Reduction Act requirements to the CBHP program; therefore, the Department’s corrective action plan for implementing DRA is no longer valid.
2009 Single Audit Rec. No. 64	Ensure that all program processing requirements for Medicaid and Children’s Basic Health Plan (CBHP) eligibility are met by (a) using existing mechanisms, such as CBMS reports and the Monitoring and Quality Unit, to identify all cases, including long-term-care cases, which exceed processing guidelines and (b) working with county departments of human/social services and Medical Assistance sites to improve the application processing timeliness by offering technical assistance that focuses on the cause of untimely processing to ensure that new cases and redeterminations for Medicaid and for the CBHP program are processed within state and federal guidelines.	a. Not implemented. See current year Recommendation No. 64. b. Partially implemented. See current year Recommendation No. 64.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 65	<p>Improve controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by (a) completing its review of the methodology used to calculate and report family planning expenditures and developing and implementing written policies and procedures for the methodology; (b) training all staff on the policies and procedures involved with the methodology; (c) maintaining all supporting documentation used for the calculation of the family planning expenditures; (d) ensuring that supervisors review the data used, calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government; (e) ensuring all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures; and (f) submitting the Department’s methodology for calculating and reporting Family Planning expenditures to the federal government for approval, as appropriate.</p>	<p>a. Partially implemented. The Department completed its review of the family planning methodology, but has not developed written policies and procedures. See current year Recommendation No. 61.</p> <p>b. Deferred. The Department plans to fully implement this part of the Recommendation by the July 2010 implementation date.</p> <p>c. - e. Not implemented. See current year Recommendation No. 61.</p> <p>f. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 66	<p>Improve controls over payments to laboratory providers for the Medicaid program by (a) ensuring that MMIS edits necessary for accepting complete certification information from providers are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements; (b) until system edits can be completed, establishing an alternative method to verify that only providers with CLIA certification are receiving payment through the Medicaid program; and (c) identify and recover any payments erroneously made to laboratories that were not CLIA-certified.</p>	<p>a. Partially implemented. See current year Recommendation No. 57.</p> <p>b. and c. Not implemented. See current year Recommendation No. 57.</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 67	Improve controls over occupational and physical therapy claims processed through the Medicaid Management Information System by working with Affiliated Computer Services, Inc., and policy staff to ensure that the resolution text related to these claims is consistent with Department policy, including the requirement to receive authorization prior to processing these claims when the annual service limit has been reached.	Not implemented. See current year Recommendation No. 66.
2009 Single Audit Rec. No. 68	Improve controls in the Medicaid program over the date of death match process by (a) developing formal, written procedures that outline the process for performing the data match, the schedule and frequency for conducting the match, and the process for recovering payments that appear unallowable and (b) continuing to work to recoup erroneous payments identified through the date-of-death match process conducted by the Department and during our Fiscal Years 2008 and 2009 audits.	Implemented.
2009 Single Audit Rec. No. 69	Improve monitoring and reporting of the State Survey and Certification grant, by ensuring that (a) all expenditures are properly recorded and included in the monitoring of grant awards and expenditures, (b) the review of supporting documentation for expenditures is adequate to identify and correct errors, and (c) the federally approved indirect cost rate is applied to indirect cost expenditures when determining the amount of reimbursement to request from the federal government.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 70	Improve controls over the Medicare Supplementary Medical Insurance Benefits (SMIB) program to ensure the accuracy of, and proper support for, federal reporting and reimbursements by (a) training all staff involved in the SMIB program on the program policies and procedures; (b) ensuring that all program staff and their supervisors are cross-trained in program and accounting areas and that their supervisors perform adequate reviews; and (c) developing an automated reporting system for SMIB reporting, including performing adequate testing of the new system to ensure that it is operating as intended prior to implementation.	a. and b. Deferred. The Department updated its previous plans to fully implement these parts of the recommendation from August 2010 to a new date of December 31, 2010. c. Deferred. The Department updated its previous plans to fully implement this part of the recommendation from July 2010 to August 31, 2010. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 71	Ensure compliance with federal regulations governing payments to providers for the Disproportionate Share Hospitals and the Upper Payment Limits by (a) ensuring that the Medicaid State Plan contains the current methodology used to calculate payments to providers and that the methodology has been approved by CMS prior to implementing the methodology and making payments to providers, (b) following up with the Centers for Medicare and Medicaid Services (CMS) about the allowability of payments calculated under the revised methodology and paid before the Department had obtained CMS approval of the revised methodology, and (c) performing periodic reviews of providers classified as publicly owned to ensure that these providers meet the definition of a publicly owned provider and maintaining supporting documentation of the reviews.	a. Implemented. b. Not applicable. The Department disagreed with this part of the recommendation and did not implement it. c. Implemented.
2009 Single Audit Rec. No. 72	Improve controls over expenditures by strengthening its supervisory review process to ensure the accuracy of expenditure allocations among Medicaid, the Children's Basic Health Plan, and the Old Age Pension program, and request reimbursement for the \$22,000 in federal funds identified in the audit.	Not implemented. See current year Recommendation No. 69.

**Report and
Rec. No.**

Recommendation

Disposition

2009 Single Audit
Rec. No. 73

Improve the Medicaid Management Information System (MMIS) user access controls by immediately implementing our prior year recommendation and strengthening MMIS's operating system, including (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users; (b) establishing a written procedure that HCPF IT security staff follow when MMIS access is requested; (c) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls; (d) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users, including comparing active MMIS users to termination information contained in the Colorado Personnel Payroll System and requiring business managers to annually verify the accuracy and relevance of access levels belonging to the MMIS users they supervise; and (e) strengthening the configuration of the MMIS operating system by implementing the recommendations made under separate cover.

- a. - d. Not implemented. The Department plans to fully implement these parts of the recommendation by December 2010.
- e. Partially implemented. The Department has implemented some of the recommended system configuration settings. The Department plans to fully implement this part of the recommendation by December 2010.

(Classification of Finding: Deficiency in Internal Control.)

2009 Single Audit
Rec. No. 74

Ensure that Medicare is the primary payer on claims processed through the Medicaid Management Information System (MMIS) for dual-eligible Medicaid clients by (a) reviewing and revising its policies, as necessary, to require providers to submit a Medicare explanation of benefits for paper claims after Medicare makes a payment determination; (b) analyzing the paid claims for all clients whose eligibility changed from Medicaid-only to dual-eligible, identifying claims for which recovery should be sought, and instituting recovery action; (c) instituting a quarterly audit of all claims paid for dual-eligible clients and identifying claims that may have been paid incorrectly; and (d) enhancing its effort to educate providers about the Department's billing policies and processes for claims associated with dual-eligible clients.

- a. Deferred. The Department plans to fully implement this part of the recommendation by the December 2011 implementation date.
- b. - d. Implemented and ongoing. The Department has substantially implemented these parts of the recommendation.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 75	Review its policy that excludes certain procedures from the Medicare lower of pricing logic to assess the appropriateness of these exclusions, particularly related to cost-control strategies for the Medicaid Program.	Deferred. The Department plans to fully implement this recommendation by the January 2011 implementation date. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 76	Improve controls to prevent Medicaid payments for services to deceased individuals by (a) periodically evaluating the effectiveness of methods used to identify payments made for services provided after a client's death and implementing changes to these methods, as necessary; (b) working with its contractor, Health Management Systems, to expand data matches and recoveries for claims paid after a client's death to include oxygen services and other rental supplies; (c) continuing to investigate the claims identified by this audit that were paid for services provided after the date of death recorded in the Department of Public Health and Environment's or the Department's files for Medicaid clients; and (d) enhancing its efforts in educating providers on claims payment issues surrounding clients' date of death, including proper death notification and billing for services provided during the month of death.	<p>a. Deferred. The original July 2010 implementation date fell after June 30, 2010. The Department now plans to fully implement this part of the recommendation by December 2012.</p> <p>b. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.</p> <p>c. Implemented.</p> <p>d. Implemented and ongoing. The Department has substantially implemented this part of the recommendation.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

**Report and
Rec. No.**

Recommendation

Disposition

2009 Single Audit
Rec. No. 77

Improve monitoring of and communication with Medicaid durable medical equipment and supplies providers by (a) performing periodic clinical reviews of providers, preferably on-site, to assess whether claims paid by the Medicaid Program meet medical necessity, prior authorization, and other clinical requirements.; (b) developing uniform standards for providers to follow for the purchase and billing of new and used equipment and related-party purchases and referrals; (c) regularly updating its provider manual and bulletins to include detailed information about providers' responsibilities for maintaining documentation in each client's medical record; and (d) strengthening communication with providers and educating them about the Medicaid Program and technical assistance available to them from the Department and its contractors.

- a. Implemented and ongoing. As stated in its original response to the recommendation, the Department does not plan to conduct onsite clinical reviews of providers due to resource constraints. However, the Department has implemented a risk-based approach to claims reviews for providers of durable medical equipment.
- b. Partially implemented. The Department has drafted new procedures for used equipment purchases for inclusion in the Durable Medical Equipment Provider Billing Manual. However, these procedures had not been finalized and issued as of the conclusion of our follow-up work. State Medicaid Rules prohibit durable medical equipment providers from submitting claims for related-party purchases. The Department expects revisions to the provider billing manual to be approved and released by March 2011.
- c. - d. Implemented and ongoing.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2009 Single Audit
Rec. No. 78

Improve oversight of Medicaid laboratory and radiology providers by (a) performing periodic clinical reviews, preferably on-site, of laboratory and radiology providers to assess whether providers comply with the six criteria established in state regulations related to laboratory and radiology services; (b) periodically reviewing laboratory and radiology claims to ensure that it has not double paid for the technical and professional components of these services; and (c) developing utilization and cost trend reports; and (d) considering implementing a prior authorization process for high-cost procedures.

- a. Partially implemented. As stated in its original response to the recommendation, the Department does not plan to conduct onsite clinical reviews of providers due to resource constraints. However, the Department has implemented a risk-based approach to claims reviews for providers of laboratory and radiology services. The Department expects to begin desk audits of laboratory and radiology providers in early spring 2011.
- b. Partially implemented. The Department has implemented a risk-based approach to claims reviews for providers of laboratory and radiology services. The Department expects to begin desk audits of laboratory and radiology providers, which will include checking for instances of split billing, in early spring 2011.
- c. Implemented and ongoing. The Department has substantially implemented this part of the recommendation.
- d. Deferred. The Department expects to fully implement this part of the recommendation by the July 2011 implementation date.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 79	Strengthen contract provisions and its monitoring of contractors responsible for performing prior authorization reviews of durable medical equipment and supplies requested for Medicaid clients by (a) standardizing the requirements in its contracts related to prior authorization and medical necessity activities for durable medical equipment and supplies; (b) strengthening the contracts by defining the qualifications of staff performing prior authorization and medical necessity functions; (c) implementing a formal oversight program for each of its prior authorization contractors, including on-site visits; (d) requiring its prior authorization contractors to standardize how providers submit prior authorization requests, including the use of electronic processing and interfaces; (e) assessing whether consolidating prior authorization functions under one contract would be cost-effective.	Deferred. The original July 2010 implementation date fell after June 30, 2010. The Department now plans to fully implement all parts of this recommendation by March 2011. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 80	Hold management staff accountable for the effectiveness of its data systems and for timely, accurate, and complete responses to audit and other information requests by oversight agencies.	Implemented and ongoing. The Department has substantially implemented this recommendation.

**Report and
Rec. No.**

Recommendation

Disposition

2009 Single Audit
Rec. No. 81

Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by (a) improving written guidance to direct Single Entry Point (SEP) agencies on all aspects of the intake, functional assessment, and service planning processes, including how case managers should document information in the Benefits Utilization System; (b) modifying State Medicaid Rules to more clearly define how to score functioning when the individual uses an assistive device, and making appropriate corresponding changes to the Department's functional assessment instrument; (c) strengthening its state-sponsored training by making standard core training courses available to all SEP agencies; and (d) setting minimum standards for SEP agencies' quality assurance and case file review practices. Standards should include steps for measuring inter-rater reliability of functional assessment scoring and for systematically compiling, reporting, and addressing systematically compiling, reporting, and addressing the results of the case file reviews.

- a. Partially implemented. The Department has provided written guidance on the intake process, however, it continues to work towards addressing guidance with functional assessment and the service planning processes. In addition, training on this process will be performed during Fiscal Year 2011. We will follow up on the progress for this recommendation during our Fiscal Year 2011 audit.
- b. Not implemented. The Department has identified that a rule change is not necessary but has contracted to perform training on clarification and scoring of assessments. Because the training contract is for Fiscal Year 2011, we will follow up during our Fiscal Year 2011 audit.
- c. Not implemented. The Department has contracted to perform training sessions. Because the training contract is for Fiscal Year 2011, we will follow up during our Fiscal Year 2011 audit.
- d. Not implemented. The Department is finalizing the implementation of the Program tool, which is a Quality Improvement Strategy-based spreadsheet that will provide the Department with performance measure data. The Department plans to fully implement this recommendation during Fiscal Year 2011.

(Classification: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2009 Single Audit
Rec. No. 82

Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements by (a) providing clear and consistent written guidance to Single Entry Point (SEP) agencies regarding how the timeliness of the functional assessment and other processes will be measured, (b) making improvements to the Benefits Utilization System to capture all dates necessary to evaluate the timeliness of SEP agencies' intake and functional assessment processes, (c) providing written guidance to ensure county Medicaid technicians consistently and accurately capture the start of the Medicaid application processing timeframe in CBMS, (d) making changes to weekly reports in CBMS to identify all pending Medicaid long-term care applications that exceed required processing time frames and compile summary statistics on the timely processing of Medicaid applications by county and statewide, (e) working with the disability determination contractor and county departments of human/social services to investigate and address the underlying factors contributing to delays in transmitting disability applications, (f) capturing and analyzing data on an ongoing basis to monitor and evaluate how long it takes eligible individuals to gain access to Medicaid long-term care services from the time they first enter the system, and (g) establishing an overall goal or timeframe for determining whether access to long-term care services is timely.

- a. Partially implemented. The Department provided some guidance to SEP agencies but has a contract with Alamosa County to review start and end dates through an Administrative Monitoring tool. This contract is effective for Fiscal Year 2011.
- b. Partially implemented. The Department is continuing to refine changes to the BUS system to capture all dates necessary to evaluate timeliness of the process. The Department plans to implement final changes by December 2010.
- c. Implemented.
- d. Not implemented. See current year Recommendation No. 64.
- e. Partially implemented. The Department contracted with a vendor through June 30, 2011 to improve timeliness of disability applications. We will continue to follow-up on this recommendation during our Fiscal Year 2011 audit. See also current year Recommendation No. 64
- f. Partially implemented. The Department is finalizing changes to the BUS system to capture all dates relevant to gaining access to Medicaid long-term care services; therefore, monitoring will begin after these changes are made in December 2010.
- g. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 83	Ensure that reports submitted to the federal government regarding the Home and Community Based Services (HCBS) waivers are accurate and complete by (a) developing procedures to review the accuracy of CMS-372 reports and the underlying data prior to submitting the reports to CMS and (b) completing its research on the discrepancy identified during the audit regarding the Fiscal Year 2007 CMS-372 report for the Elderly, Blind, and Disabled Waiver and submitting a corrected report to CMS as necessary.	a. Not implemented. The Department plans to fully implement this recommendation by October 2010. b. Implemented. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 84	Improve monitoring and oversight of its interagency agreement with the Division to ensure compliance with agreement provisions, as well as with federal requirements. The Department should make monitoring improvements to ensure the Division (a) develops clear, written fiscal and administrative procedures for the HCBS-DD waiver program; (b) provides timely training and technical assistance to the CCBs; and (c) monitors service provision, quality, and financial accountability.	a. Partially implemented. The Department has ensured that the Division has begun to develop clear, written procedures but is still working with the Division to fully develop all procedures; therefore, HCPF plans to fully implement this part of the recommendation by June 2011. b. and c. Implemented. The Department is working with the Division to address deficiencies and identify options for overseeing the HCBS-DD waiver program. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 85	Improve controls over updating Medicaid provider licenses in the Medicaid Management Information System (MMIS) by (a) ensuring that all Medicaid providers required to have a license have current license information entered into MMIS, (b) continuing to develop and implement a plan to automate the process for updating licenses for providers participating in the Medicaid program, and (c) developing a process for obtaining all current licenses for all out-of-state providers.	Not implemented. See current year Recommendation No. 58.

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 60	Improve the Medicaid Eligibility Quality Control (MEQC) system by (a) ensuring that county departments of human/social services and Medical Assistance sites respond to findings and that corrective action plans adequately address deficiencies identified, (b) performing follow-up and recovery on any improper payments identified as a result of the MEQC process, and (c) ensuring that pilot program reporting requirements are met.	a. and c. Partially implemented. The Department has substantially improved its MEQC process; however, improvements should continue to be made with obtaining responses to findings identified. The Department plans to fully implement these parts of the recommendation by January 2011. b. Implemented in Fiscal Year 2009. (Classification of Finding: Deficiency in Internal Control.)
2008 Single Audit Rec. No. 62	Improve controls over subrecipient monitoring for the Medicaid and the Children's Health Insurance programs by (a) implementing written policies and procedures for conducting and documenting reviews of subrecipients, (b) conducting timely and appropriate follow-up on all audit findings in subrecipient audit reports within six months after receipt of the reports, and (c) requiring all subrecipients with federal expenditures of \$500,000 or more within a fiscal year to provide annual audits performed in accordance with <i>Circular A-133</i> requirements.	a. Implemented in Fiscal Year 2009. b. Implemented. c. Not implemented. See current year Recommendation No. 62.
2008 Single Audit Rec. No. 63	Improve internal controls related to cash receipts by (a) developing and implementing written policies and procedures for receiving and depositing checks including stamping the date received on each check, developing a reconciliation process between checks received and amounts deposited with the Treasury, and establishing additional procedures to track checks received; (b) keeping the checks received at the front desk in a locked area; (c) restricting access to the mail room; and (d) depositing all checks in a timely manner, consistent with state requirements.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 65	Improve its oversight of certifications required for nursing facilities and intermediate care facilities for the mentally retarded (ICF/MR) by (a) maintaining written notification of the Department of Public Health and Environment recommendations to certify or terminate certifications, to document compliance with the interagency agreement and (b) developing and implementing a certification tracking mechanism to monitor and document recommendations for certifications and terminations of certifications.	Partially implemented. We identified that the Department's certification database has not been fully updated. In addition, the Department is still not obtaining written notifications for all hospitals or nursing facilities. We will continue to review this area during our Fiscal Year 2011 audit. (Classification of Finding: Deficiency in Internal Control.)
2008 Single Audit Rec. No. 68	Reduce eligibility-determination errors for the Children's Basic Health Plan (CBHP) by improving oversight and training of eligibility sites. Specifically, the Department should (a) expand efforts to establish a comprehensive program for monitoring the CBHP eligibility-determination process, (b) expand CBHP training and technical assistance provided to eligibility sites to target the key issues identified through the Department's monitoring program, (c) require eligibility sites to improve their quality/supervisory review processes to ensure that workers correctly enter data into CBMS and review and approve CBHP eligibility determinations, and (d) investigate to determine the causes of the CBMS errors identified in the audit and modify CBMS as needed to correct the errors.	a. Implemented. b. and c. Partially implemented. The Department continues to work on fully implementing its plan for improving data entry, however, it will continue to work on integrating expanded technical assistance and supervisory reviews to those counties and medical assistance sites that require it. The Department plans to fully implement parts a through c of this recommendation by March 31, 2011. See also current year Recommendation No. 63 and 2009 Recommendation No. 62. d. Implemented in Fiscal Year 2009. (Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2008 Single Audit
Rec. No. 69

Improve its monitoring of application processing for the Children's Basic Health Plan (CBHP) by eligibility sites to ensure eligibility decisions are made timely, in accordance with federal and state rules and guidelines. Specifically, the Department should (a) develop reports in CBMS and compile statistics on program performance with respect to timely processing of applications; (b) work with the eligibility sites to investigate the underlying factors contributing to processing delays, including the reasons CBHP applications, supporting documentation, or enrollment fees have not been entered or processed in CBMS; (c) further target training and technical assistance to address the underlying problems of late processing; and (d) consider the costs and benefits of expanding the eligibility and enrollment contract on either a permanent or temporary basis to reduce backlogs at the eligibility sites.

- a. Implemented in Fiscal Year 2009.
- b. and c. Partially implemented. During our Fiscal year 2009 audit, the Department obtained a majority of improvement plans from eligibility sites; however, it continues to investigate the underlying factors related to key issues related to eligibility determination. Once these factors are identified, it will continue to target training related to processing delays. The Department plans to fully implement these parts of the recommendation by September 2010. See also current year Recommendation No. 64.
- d. Not implemented. The Department is in the process of obtaining a new Eligibility and Enrollment vendor whose duties will include performing a cost analysis based on application processing times to review the costs and benefits of processing applications through one vendor or using the current eligibility enrollment model. The Department plans to fully implement this part of the recommendation by July 2010.

(Classification: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2008 Single Audit
Rec. No. 70

Improve the redetermination process and improve retention for the Children's Basic Health Plan program by (a) routinely calculating program retention rates and analyzing data on program retention; (b) modifying the redetermination application to clarify the requirements for documentation and reporting of changes in circumstances; (c) beginning to send reminders to families regarding the submission of their redetermination applications as soon as possible; and (d) considering the use of periodic surveys, focus groups, or review of existing research to identify barriers to reapplication, as well as other methods to remind families to reapply, such as those used by other Children's Health Insurance Programs.

- a. Partially implemented. In our Fiscal Year 2009 audit, the Department obtained monthly retention reports from Affiliated Computer Systems; however, it identified that it would also obtain CBMS retention reports by December 2009; however, during our Fiscal Year 2010 follow-up the Department stated that competing priorities have delayed the CBMS report production. An implementation date was not provided by the Department. We will continue to follow-up with this recommendation during our Fiscal Year 2011 audit.
- b. Implemented.
- c. Not implemented. The Department is no longer pursuing implementing this recommendation due to budget constraints; therefore, no implementation date was given.
- d. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

2008 Single Audit
Rec. No. 71

Ensure ineligible women and children are properly and timely disenrolled from Children's Basic Health Plan (CBHP) program. Specifically, the Department should (a) review the 885 individuals identified during our audit who were not disenrolled on time, ensure any ineligible individuals identified through the review have been properly disenrolled, and review and recover payments made for the ineligible individuals; (b) strengthen efforts to ensure that, until the planned changes to CBMS and the Medicaid Management Information System (MMIS) are fully implemented and working properly, participants are disenrolled from CBHP as soon as their eligibility ends; and (c) prioritize changes to MMIS and CBMS to ensure disenrollments occur timely and accurately in the future.

- a. Implemented in Fiscal Year 2009.
- b. Partially implemented. As stated in our Fiscal Year 2009 report, the Department has scheduled the CBMS and MMIS change and plans to fully implement this part of the recommendation during Fiscal Year 2012.
- c. Implemented in Fiscal Year 2009.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2008 Single Audit
Rec. No. 73

Improve the accuracy of claims payments for the State Managed Care Network by (a) continuing to work with Anthem to assess the extent of payment errors, such as those identified in this audit and in the external contractor's review, in CBHP claims paid in Fiscal Years 2006 and 2007; (b) using this audit and the review recommended in part a to determine the total dollar amount of claims paid in error and seeking recovery of such payments; (c) implementing an on-site review process going forward to assess the Administrative Services Organization (ASO) contractor's: (1) controls to pay and deny claims in accordance with all applicable requirements, and (2) accuracy and timeliness in processing CBHP claims; (d) establishing a process to follow up with the ASO contractor on any problems identified from the on-site claims review process to ensure corrective action is taken; and (e) amending the ASO contract to include a liquidated damages provision for paying claims filed by providers after the established deadlines and paying claims without having negotiated with non-participating providers.

- a. Implemented.
- b. Implemented in Fiscal Year 2009.
- c. Deferred. The Department plans to implement this part of the recommendation by July 31, 2010.
- d. Implemented in Fiscal Year 2009.

(Classification of Finding: Deficiency of Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

Department of Higher Education

Colorado Historical Society

2009 Single Audit
Rec. No. 10

Strengthen controls over travel expenditures by (a) ensuring that travel expenditures are appropriately reviewed prior to approval, that correct per diem rates are used, that travel expenditures are coded correctly in COFRS, and that all other State Fiscal Rules regarding travel are followed; (b) training staff and supervisors on state travel rules and policies; and (c) obtaining repayment from employees for excess reimbursements.

- a. Partially implemented. The Department has improved its processes and procedures over travel reimbursements; however, we continued to find errors in the travel expenditures that we tested. The Department plans to fully implement this part of the recommendation by June 30, 2011.
- b. Partially implemented. The Department has implemented a department-wide training program for all staff; however, state travel rules and policies are still not being consistently followed by Department staff. The Department plans to fully implement this part of the recommendation by June 30, 2011.
- c. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

University of Colorado

2009 Single Audit
Rec. No. 86

Implement review procedures at the University of Colorado at Denver over the return of Title IV calculations.

Implemented.

Colorado State University—Pueblo

2009 Single Audit
Rec. No. 87

Develop policies and procedures to help ensure that institutionally scheduled breaks are excluded from its calculation of amount earned for the return of Title IV funds for students who have withdrawn and have been recipients of Title IV grant or loan assistance.

Partially implemented. See current year Recommendation No. 70.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 88	Implement a review process to assure the amounts reported on the Fiscal Operations Report and Application to Participate (FISAP) are reconciled to both the financial aid and financial reporting systems prior to the October 1 submission of the FISAP report. Differences noted on such reconciliations should be investigated and documented on a timely basis.	Implemented.
*Colorado State University		
2009 Single Audit Rec. No. 89	Ensure that discrepancies in federal grant information are investigated and addressed on a timely basis. Furthermore, any required changes should also be communicated timely to subrecipients. Differences in the Catalog of Federal Domestic Assistance number should be discussed by Colorado State University and the awarding agency to resolve the discrepancy in a timely manner.	Implemented.
University of Northern Colorado		
2009 Single Audit Rec. No. 90	Ensure that federal requirements for return of funds under federal Title IV are met by improving the process for calculating the number of days per semester by ensuring proper withdrawal dates are used in calculations, and implementing a review process for adjustments to student accounts.	Implemented.
Colorado School of Mines		
2009 Single Audit Rec. No. 91	Develop policies and procedures to ensure that the calculation of amounts earned for withdrawn students who are receiving Title IV loan or grant assistance excludes institutionally scheduled breaks.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 92	Implement a review process that includes a detailed review prior to the submission of the FISAP and approval by an individual other than the person preparing the report. The review should be formally documented by the reviewing individual.	Implemented.
2009 Single Audit Rec. No. 93	Use the <i>Excluded Parties List System (EPLS)</i> system to verify subrecipients (subcontracts and vendors) have not been suspended or debarred and obtain amendments to all subcontract agreements entered into prior to the addition of the certification clause in the standard federal subcontract agreement template.	Implemented.
2009 Single Audit Rec. No. 94	Ensure that existing review policies are strictly adhered to for documenting supervisory review of project summary sheets and financial reports for federally funded projects.	Implemented.
2009 Single Audit Rec. No. 95	Implement policies and procedures to increase the frequency of reporting to the National Student Clearinghouse from once a month to twice a month, as well as to establish internal policies and procedures to assure all changes in student status are dealt with in the 60-day reporting requirement.	Implemented.
Colorado Community College System		
2009 Single Audit Rec. No. 96	Work with Northeastern Junior College to strengthen controls over the cash management process and establish segregation of duties so that no one person has the ability to calculate the amount to request for reimbursement, and submit for reimbursement, and approve the request and associated journal entry.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Western State College

2009 Single Audit
Rec. No. 97

Improve the internal controls over bank accounts by (a) modifying and implementing policies and procedures that ensure the proper segregation of duties for all bank accounts and (b) establishing electronic funds transfers for these accounts with appropriate segregation of duties.

Implemented.

Colorado Student Loan Program dba College Assist

2009 Single Audit
Rec. No. 98

Establish procedures to periodically test the accuracy and completeness of the default aversion rebate reports from Nelnet Guarantor Solutions (NGS) to ensure the proper functioning of the new system.

Partially implemented. See current year Recommendation No. 77.

CollegeInvest

2009 Single Audit
Rec. No. 99

Strengthen processes for monitoring its third party service provider with respect to the 9.5 percent SAP-eligible loans. Specifically (a) properly document its internal controls over tracking 9.5 percent SAP-eligible loan balances in order to comply with the requirements of the Department, (b) retain all source documents related to its comparison of data provided by Nelnet to the actual LaRS/799 reports submitted to the United States Department of Education, and (c) reconcile the LaRS/799 filings with the population certified by the independent audit firm and re-perform the extraction of eligible loan data to ensure correct filings with the Department.

Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Department of Human Services

2009 Single Audit
Rec. No. 11

The Division of Facilities Management should address statutory compliance issues and strengthen controls over the rental of state-owned surplus facilities by (a) evaluating the lease agreements for the two buildings leased to nonprofit organizations and either renegotiate the leases to include terms that will not result in a loss to the State as required under House Bill 08-1268 or seek statutory change to allow these arrangements to continue; (b) ensuring that expenditures for facility improvements are evaluated for capitalization requirements and capitalizing as required and making appropriate adjustments for the leasehold improvements identified during the audit that should have been capitalized; (c) instituting periodic secondary reviews of all leases of State-owned property, to ensure that they are current, documented on the approved Office of the State Architect lease agreement, clearly describe the property to be rented, and are properly authorized; (d) renegotiating any leases found after review to be inadequately documented, authorized, expired, or out of compliance; and (e) assigning rental collections to another division within the Department, such as Central Accounting, and ensuring rents are collected on time and referred to Central Collection Services as appropriate.

- a. and b. Implemented.
- c. Not implemented. The Department has not instituted a periodic secondary review process of all State-owned property. The Department plans to implement this part of the recommendation by March 31, 2011.
- d. Partially implemented. The Department has prepared a new template for garage lease agreements to ensure compliance with all applicable laws and regulations; however, the Department has not received approval from the Attorney General's Office as of the end our audit work. The Department plans to fully implement this part of the recommendation by March 31, 2011.
- e. Implemented and ongoing. The Department has substantially implemented this piece of the recommendation by assigning the rent collection process to the Division of Accounting to ensure the rents are collected timely and referred to Central Collection Services as appropriate.

(Classification of Finding: Deficiency in Internal Control.)

2009 Single Audit
Rec. No. 12

Improve controls over donated capital assets by instituting notification procedures to ensure that all donated assets are properly and timely recorded in COFRS.

Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 13	Ensure that the financial data in COFRS related to counties' administration of public assistance programs are accurate and complete by (a) developing a procedure by which to reconcile the County Financial Management System (CFMS) and COFRS data each month, (b) assigning responsibility to specific employees for conducting the monthly reconciliation process and the supervisory review of the process, and (c) reconciling the CFMS and COFRS accounts of the reimbursement due the counties at the end of Fiscal Year 2009 and making the necessary adjustments.	Not implemented. See current year Recommendation No. 13.
2009 Single Audit Rec. No. 14	Improve controls over financial reporting for Medicare Part D revenue and receivables at the Fort Logan and Pueblo Mental Health Institutes by ensuring monthly and fiscal year-end reconciliations are performed on the Part D revenue and related accounts receivable balances in COFRS to billings from the pharmacy subsystem, and making adjustments as appropriate.	Partially implemented. See current year Recommendation No. 15.
2009 Single Audit Rec. No. 15	Improve controls over financial reporting of revenue and receivables at the Fitzsimons, Florence, Rifle, and Trinidad nursing homes operated by the Department by implementing and formally documenting a reconciliation process in which monthly and fiscal year-end reconciliations are performed on revenue and related accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system, and making adjustments as appropriate.	Not implemented. See current year Recommendation No. 18.
2009 Single Audit Rec. No. 16	Improve controls over the payroll process by ensuring that time sheets are certified within the timeframes specified in Department policy and are maintained and available for review.	Not implemented. See current year Recommendation No. 14.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 17	Improve controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by (a) continuing to ensure that the staff who prepare the exhibits receive adequate training each year on exhibit preparation and (b) continuing to conduct secondary reviews of exhibits, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibits.	Partially implemented. See current year Recommendation No. 101.
2009 Single Audit Rec. No. 18	Improve controls over the processing and deposit of background check payments to ensure that the payments are deposited with the State Treasurer in accordance with State Fiscal Rules.	Not implemented. See current year Recommendation No. 20.
2009 Single Audit Rec. No. 19	Establish adequate controls over benefit authorization and issuance data for the cash programs by (a) performing routine and comprehensive reconciliations among the Colorado Benefits Management System (CBMS), CFMS, the State's Electronic Benefits Transfer service provider, and COFRS to ensure that financial information is accurately and completely recorded; (b) ensuring that all reconciliations are reviewed by knowledgeable personnel not involved in preparing the reconciliations; and (c) making any necessary adjustments in a timely manner to the appropriate systems.	Partially implemented. See current year Recommendation No. 21.
(2008 Single Audit Rec. No. 8)	Establish adequate controls over benefit authorization and issuance data for the cash programs by (a) performing routine and comprehensive reconciliations among the Colorado Benefits Management System (CBMS), CFMS, the State's Electronic Benefits Transfer service provider, and COFRS to ensure that financial information is accurately and completely recorded; (b) ensuring that all reconciliations are reviewed by knowledgeable personnel not involved in preparing the reconciliations; and (c) making any necessary adjustments in a timely manner to the appropriate systems.	
2009 Single Audit Rec. No. 100	Continue to work with the county departments of human/social services to ensure the accuracy of SNAP/Food Assistance program eligibility determinations and benefits by (a) monitoring the counties' maintenance of case file documentation, data entry, and follow up on Income, Eligibility, and Verification System (IEVS) discrepancies and (b) ensuring that county review reports are provided to the counties within 60 days of completing the review and that corrective action plans are obtained from the counties within 30 days of the report.	Partially implemented. The Department made improvements in its error rates and significantly increased its compliance with the timeframes for providing county review reports to counties and obtaining responses from the counties. However, we continued to identify issues with data entry errors, IEVS follow-up, and timely redeterminations of benefits. See current year Recommendation No. 78.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 101	Continue to work with the counties to ensure that applications for SNAP/Food Assistance benefits are processed within federal and state requirements.	Partially implemented. The Department has substantially improved the timely processing rate for SNAP/Food Assistance applications. The average timely processing rate for Federal Fiscal Year 2010 as of June 30, 2010 was 80 percent. However, the Department needs to continue to improve in order to meet the 95 percent timely processing rate expected by the U.S. Department of Agriculture Food and Nutrition Service. If the economic environment remains fairly stable, the Department plans to implement this recommendation by September 30, 2012. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 102	Continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Temporary Aid for Needy Families/Colorado Works (TANF) program by monitoring and reviewing counties' case file documentation and data entry.	Partially implemented. See current year Recommendation No. 98.
2009 Single Audit Rec. No. 103	Improve controls over the Child Support Enforcement program by (a) ensuring that counties document all relevant information, including medical coverage information, according to federal and state regulations; (b) correcting the programming error in the Automated Child Support Enforcement System (ACSES) to ensure timely attempts to locate non-custodial parents; (c) ensuring that counties enforce medical support obligations by using the National Medical Support Notice, where appropriate; (d) ensuring that counties conduct interstate referrals within federally required timeframes; and (e) finalizing and implementing guidelines that define "diligent effort" for service of process.	a. Deferred. The Department plans to implement this part of the recommendation by the July 2010 implementation date. b. Implemented. c. Partially implemented. See current year Recommendation No. 97. d. Deferred. The Department plans to implement this part of the recommendation by the September 2010 implementation date. e. Implemented. (Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 104	Strengthen controls over the reporting process for the federal Social Services Block Grant by (a) ensuring staff preparing reports are adequately trained on the reporting requirements, (b) ensuring that reports are reviewed by a supervisor prior to being submitted, and (c) correcting and resubmitting the 2008 “Post-Expenditure Report” to the federal awarding agency.	Partially implemented. The Department provided training to the staff responsible for the preparation of Title XX reports and did correct and resubmit the 2008 “Post Expenditure Report” to the federal awarding agency. However, we continued to identify issues with an adequate supervisory review of reports prior to submission. See current year Recommendation No. 102.
2009 Single Audit Rec. No. 105	Ensure that staff are aware of all federal requirements that must be met for funds transferred from the TANF program to the SSBG program.	Deferred. The Department plans to fully implement the recommendation by the January 2011 implementation date. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 106	Strengthen controls over case file documentation for the Title IV-E Adoption Assistance program by using training and monitoring programs to ensure that county case workers are aware of all eligibility requirements of the Adoption Assistance program and maintain all required documentation in the case files.	Not implemented. See current year Recommendation No. 95.
2009 Single Audit Rec. No. 107	Ensure through continued monitoring and training that the counties are obtaining and maintaining in the case files all the documents required to demonstrate families’ eligibility for Child Care and Development Program Cluster subsidies under the Colorado Child Care Assistance Program.	Not implemented. See current year Recommendation No. 81.
2009 Single Audit Rec. No. 108	Ensure that it has procedures in place to identify and monitor federal earmarking requirements related to Child Care and Development Program Cluster funds and makes use of the mechanisms it has in place to track and report compliance.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 109	Improve controls related to manual overrides of Colorado Child Care Assistance Program (CCCAP) eligibility determinations within the Child Care Automated Tracking System (CHATS) by (a) completing the drafting and implementation of rules governing the acceptable reasons for overrides and documentation required at the counties to support them and (b) monitoring overrides through the use of reports that identify state and county trends and irregularities, and ensuring proper follow-up.	a. Partially implemented. See current year Recommendation No. 82. b. Implemented in Fiscal Year 2009.
2009 Single Audit Rec. No. 110	Ensure that county departments of human/social services properly authorize child care for the Colorado Child Care Assistance Program (CCCAP) participants by (a) promulgating rules to clarify that counties shall authorize only the amount of child care needed by CCCAP families based on their schedule of eligible activities and (b) working with the counties to improve their internal control systems, such as requiring counties to conduct monthly CCCAP case file reviews to identify errors in their case management and their causes and require corrective actions to prevent future errors.	a. Partially implemented. See current year Recommendation No. 83. b. Not implemented. The Department has prioritized the implementation of the Child Care Automated Tracking System over implementing this part of the recommendation. See current year Recommendation No. 83.
2009 Single Audit Rec. No. 111	Improve the review of the Colorado Child Care Assistance Program provider attendance records by county departments of human/social services by (a) providing guidance to the counties on how to select samples of providers' attendance sheets for review and (b) revising Department regulations to require that counties implement a risk-based approach for conducting the reviews.	a. Partially implemented. See current year Recommendation No. 84. b. Not implemented. The Department has prioritized the implementation of the Child Care Automated Tracking System over implementing this part of the recommendation. See current year Recommendation No. 84.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 112	Improve oversight of quality initiative spending for Colorado Child Care Assistance Program by county departments of human/social services by (a) auditing the \$2.8 million transaction we identified as a potential questioned cost to ensure that the expenditure was made in accordance with all applicable requirements; (b) requiring counties to institute formal grant processes for distributing quality initiative funds to child care providers and reviewing the counties' grant processes to ensure that counties distribute and monitor funds appropriately; (c) ensuring that its guidance to counties on the allowability of types of quality initiative expenditures reflects current Department policy and federal requirements; and (d) clarifying whether administrative expenses and paying for the expenses of other programs such as Head Start are appropriate uses of county quality initiative funds and, if so, establishing limits for such expenses.	Not implemented. The Department has prioritized the implementation of the Child Care Automated Tracking System over implementing this recommendation. See current year Recommendation No. 86.
2009 Single Audit Rec. No. 113	Improve controls over the preparation of the Exhibit K and supporting documentation by (a) developing formal, written procedures for preparing the Exhibit K and related supporting documentation; (b) ensuring adequate supervisory review of the Exhibit K and supporting documentation; and (c) continuing to provide training to staff who prepare the Exhibit K and the supporting documentation.	<ul style="list-style-type: none"> a. Implemented and ongoing. The Department substantially implemented this part of the recommendation by drafting written procedures for the preparation of the Fiscal Year 2010 Exhibit K and related supporting documentation. However, the Department should continually monitor these procedures to ensure they are current and include all issues identified through supervisory reviews and external audits. b. Partially implemented. See current year Recommendation No. 101. c. Partially implemented. See current year Recommendation No. 101.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 114	Improve oversight of Title IV-E child welfare funds by (a) reimbursing the Ute Mountain Ute Tribe only for the costs of foster care services provided to children previously determined to be eligible under federal Title IV-E, (b) discontinuing the practice of implementing hold harmless agreements with the Ute Mountain Ute Tribe that allow the Tribe to receive reimbursements for the costs of foster care services provided to children determined to be ineligible under federal Title IV-E, (c) including appropriate reimbursements to the Ute Mountain Ute Tribe in the Department's federal Title IV-E reimbursement claims to the federal government, and (d) documenting in writing the compensating controls for ensuring that signed checks given to program staff are distributed appropriately to payees or discontinuing the practice of giving signed checks to program staff for distribution.	Implemented.
2009 Single Audit Rec. No. 115	Conduct ongoing monitoring to ensure that counties and child placement agencies are verifying that foster care providers are U.S. citizens or legal permanent residents of the United States.	Implemented.
2009 Single Audit Rec. No. 116	Improve oversight of child placement agencies for the foster care program by (a) continuing testing and implementing risk-based schedules for licensing and monitoring child placement agencies, (b) establishing and implementing policies to fully document all key areas reviewed during licensing and monitoring visits and to retain the supporting documentation, and (c) evaluating current licensing and monitoring procedures to identify and eliminate duplication.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 117	Improve controls over administrative foster care funds expended by child placement agencies (CPAs) by (a) evaluating the substance of the relationship between counties and CPAs based on OMB <i>Circular A-133</i> criteria and concluding on whether CPAs should be considered vendors or subrecipients, (b) implementing requirements for audits of CPAs in accordance with the determination suggested in part “a” of the recommendation, (c) establishing procedures to review the CPA audits and follow up on any findings identified, (d) evaluating options for reviewing the allowability and appropriateness of CPA expenditures made with child welfare funds, and (e) including examples of unallowable costs in regulations.	a. - d. Not implemented. See current year Recommendation No. 89. e. Not applicable. The Department disagreed with this part of the recommendation and did not implement it.
2009 Single Audit Rec. No. 118	Ensure that county departments of human/social services pay foster care rates that reflect the foster child’s level of care and service needs by (a) continuing working with counties to develop and implement a validated, statewide level-of-care assessment tool; (b) updating the Trails system to include fields for recording the child’s level of care and requiring counties to include this information in Trails whenever they enter new provider rates; and (c) conducting periodic file reviews at counties and analysis of actual rates paid by counties to ensure they are using level-of-care tools to assist with setting and negotiating appropriate foster care rates.	a. Partially implemented. See current year Recommendation No. 87. b. and c. Not implemented. See current year Recommendation No. 87.
2009 Single Audit Rec. No. 119	Establish a process to prioritize foster care case reviews that have not been completed within a predetermined period, such as a year.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

2009 Single Audit
Rec. No. 120

Improve internal controls over purchasing cards by (a) continuing to train approving officials and cardholders on their responsibilities to ensure compliance with Department policy and imposing consequences for policy violations; (b) updating all written purchasing card policies to indicate that recurring, automatic charges and payments are prohibited purchases, clearly communicating this requirement to all card holders, and ensuring that all established automatic payments currently being processed are identified and deactivated by the cardholders; (c) utilizing the automated violation tracking system's reporting function to monitor the results of the Department's internal purchasing card audits and ensuring the actions taken by approving authorities in response to cardholder violations are adequate; (d) ensuring purchasing card accounts are closed in a timely manner upon employee termination; and (e) coding all procurement card purchases accurately in COFRS.

Partially implemented. See current year Recommendation No. 16.

2009 Single Audit
Rec. No. 121

Strengthen controls over travel expenditures by (a) ensuring that employees and supervisors are consistent in their compliance with existing State and Department travel policies, through continuing periodic training and enforcement; (b) recovering identified overpayments from employees; and (c) considering using its internal audit function to conduct periodic reviews to ensure compliance with State Fiscal Rules and Department policies over travel.

Partially implemented. The Department has substantially improved the error rate for travel transactions tested and recovered the travel overpayments identified during the Fiscal Year 2009 audit. However, the Department needs to continue to improve its controls over travel as we continued to note problems with accurate coding of travel expenditures, adequate supporting documentation for travel expenditures, and timely submission of travel requests. The Department plans to fully implement this recommendation by May 31, 2011.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 122	Strengthen its controls over the telecommunications payment process by ensuring that all divisions and programs perform monthly reviews of their telecommunications bills in the Telecommunications Financial Management System and submit signed certifications and any identified errors to Central Accounting.	Not implemented. See current year Recommendation No. 19.
2009 Single Audit Rec. No. 123	Improve controls over the indirect cost process by (a) submitting the Fiscal Year 2009 Amendment to the Public Assistance Cost Allocation Plan (PACAP); (b) correcting the allocation of indirect costs for Fiscal Year 2009 according to the final 2008 and 2009 Amendments to the PACAP, after federal approval; and (c) ensuring future PACAP amendments are submitted within the required timeframes, or certification statements are submitted within 60 days of the end of the fiscal year, whichever is applicable and in accordance with federal regulations.	Implemented.
2009 Single Audit Rec. No. 124	Seek guidance from the U.S. Department of Veterans Affairs on the appropriate use of grant funds for construction costs that have been deferred through an Energy Performance Contract lease.	Implemented.
2009 Single Audit Rec. No. 125	Improve general computer controls over Trails and the Child Care Automated Tracking System (CHATS) by (a) hardening system configuration settings for Trails as recommended under separate cover; (b) promptly removing user access for terminated employees and strengthening procedures to ensure that employee termination notifications are initiated and acted upon in a timely manner; (c) requiring supervisors to annually verify the accuracy and relevance of user access for the employees they supervise; (d) identifying and documenting Trails and CHATS user profiles that, when combined, provide incompatible system privileges; and (e) implementing password parameters that comply with State Cyber Security Policies.	<p>a. - c. Not implemented. The Department plans to fully implement these parts of the recommendation by December 2010.</p> <p>d. Deferred. The Department plans to fully implement this part of the recommendation by November 2010.</p> <p>e. Partially implemented. The Department has implemented the password parameters for CHATS but not for Trails. The Department plans to fully implement this recommendation by December 2010.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

**Report and
Rec. No.**

Recommendation

Disposition

2009 Single Audit
Rec. No. 126

The Division for Developmental Disabilities should improve controls to ensure service plan documentation is sufficient to support the service request and subsequent payments. Specifically, the Department should work with the Department of Health Care Policy and Financing to (a) develop standardized guidelines for documenting the frequency and duration of services in service plans to support service requests and payments; (b) implement additional edits in the BUS system requiring that CCBs enter service frequency information before exiting the service plan document, and automating the calculation of total service units approved; and (c) eliminate duplicate data entry of service requests in the CCMS and BUS systems by automatically populating the service request in CCMS from the service plan information contained in the BUS system.

- a. Implemented.
- b. Partially implemented. The Department has implemented a BUS edit requiring frequency be entered on the service plan document but plans to combine the auto-calculation edit with other system changes; therefore, the Department plans to fully implement this part of the recommendation in 2012.
- c. Not implemented. The Department has determined that linking the two systems is feasible and plans to combine this edit with other system changes; therefore, the Department plans to fully implement this part of the recommendation in 2012.

(Classification of Finding: Deficiency in Internal Control.)

2009 Single Audit
Rec. No. 127

The Division for Developmental Disabilities should improve its processes for selecting HCBS-DD service plans for review to ensure clients receive only the services necessary, in amounts sufficient to address their needs. Specifically, the Department should (a) ensure that criteria used for selecting service plans for review are documented, based on best practices in service provision, and are set at levels that will effectively identify high-risk or high-cost services for review; (b) develop risk- and sample-based review processes that will provide better coverage of the universe of requests and reduce the predictability of the service request review and approval process; and (c) automate the flagging of service requests for review to eliminate errors in the manual selection process.

- a. and b. Not implemented. The Department plans to fully implement these parts of the recommendation by July 2010.
- c. Not implemented. The Department plans to fully implement this part of the recommendation by August 2010.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 128	The Division for Developmental Disabilities should improve its processes for reviewing service requests to ensure that an adequate basis exists for its approval and denial decisions and that clients are treated equitably. Specifically, the Department should (a) establish a standardized process, including a checklist or other review protocol for reviewers to follow, for conducting and documenting reviews and for clearly communicating reasons for service denials to CCBs; (b) implement an automated mechanism to track data on the number of reviews conducted, the number of and reasons for denials and reductions in service, and the number of service requests that are re-submitted and re-reviewed; (c) reassess and revise job descriptions and qualification requirements for service request reviewers to ensure that individuals performing reviews are qualified and authorized to make approval and denial decisions; and (d) develop a process for supervisory review of service request reviews.	<ul style="list-style-type: none"> a. Not implemented. The Department plans to fully implement this part of the recommendation by July 2010. b. Not implemented. The Department is currently using a manual system for reviewing service requests and tracking approvals, rejections, and denials. While the Department agrees with this recommendation, resources have not yet been available to implement an automated system. The Department will continue to re-evaluate resources annually. c. Implemented. c. Not implemented. The Department plans to fully implement this part of the recommendation by August 2010.
2009 Single Audit Rec. No. 129	The Division for Developmental Disabilities should develop and implement policies and procedures for a post-payment review system to ensure that payments for HCBS-DD waiver services are appropriate, allowable, and provided by qualified providers. Specifically, the Department should (a) develop a risk-based post-payment review process that incorporates a sampling approach to review claims paid; (b) use automated tools to identify payments made for unallowable services or non-approved providers; and (c) revise billing policies and procedures as necessary based on patterns of errors identified during post-payment review.	<ul style="list-style-type: none"> a. Not implemented. The Department plans to fully implement this part of the recommendation by July 2010. b. Implemented. c. Not implemented. The Department plans to fully implement this part of the recommendation by July 2010.
2009 Single Audit Rec. No. 130	The Department of Health Care Policy and Financing and the Department of Human Services, Division for Developmental Disabilities should work together to develop standards for the types of documentation that providers must maintain for each type of service provided.	Implemented.

(Classification of Finding: Deficiency in Internal Control.)

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 131	The Department of Health Care Policy and Financing and the Department of Human Services, Division for Developmental Disabilities should reassess whether targeted case management and the client questionnaires serve as effective tools for validating HCBS-DD payments.	Implemented.
2009 Single Audit Rec. No. 132	The Division for Developmental Disabilities should establish mechanisms for monitoring the implementation and operation of appropriate fiscal controls to ensure accountability for services and payments. Specifically, the Department should (a) develop and issue a comprehensive, written policy and procedures manual for CCBs and update the manual on a routine basis; (b) provide training on the policy and procedures manual to the CCBs; and (c) establish a comprehensive system of ongoing monitoring and evaluation of payment controls as discussed above.	Not implemented. The Department plans to fully implement this recommendation by June 2011. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 133	Take immediate steps to correct the system problems related to inappropriate restoration payments and enforcement of sanctions in the Colorado Benefits Management System to lessen the risk of errors in benefit payments.	Partially implemented. The Department resolved the system issue regarding sanctions in Fiscal Year 2009; however, the system issue that causes inappropriate restoration payments to be issued was not resolved during Fiscal Year 2010. See current year Recommendation No. 79.
2009 Single Audit Rec. No. 134	Ensure that SNAP/Food Stamps redeterminations and Change Report Forms are processed within federal and state guidelines, as applicable.	Not implemented. See current year Recommendation No. 78.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 135	Strengthen controls over the Low Income Energy Assistance Program (LEAP) program by (a) ensuring that eligibility is determined in a timely manner and vendors are contacted when required; (b) ensuring that required documentation is obtained to support LEAP eligibility, benefit determination, and Estimated Home Heating Cost changes by performing a periodic review of case files; (c) strengthening supervisory review process over data entry by instituting an effective supervisory review process; and (d) instituting a programming change to the LEAP system documenting when a change occurs to Estimated Home Heating Cost by including record of the initial heat costs.	a. - c. Partially implemented. See current year Recommendation No. 92. d. Implemented.
2009 Single Audit Rec. No. 136	Improve controls related to manual overrides of Colorado Child Care Assistance Program eligibility determinations within the Child Care Automated Tracking System (CHATS) by (a) developing rules governing the acceptable reasons for overrides and documentation required at the counties to support them; (b) requiring that the counties establish supervisory review and approval for all overrides; (c) ensuring county case managers and supervisors are adequately trained in proper procedures for overrides; (d) building automatic supervisory review, approval, and reporting capabilities into the CHATS replacement system; (e) monitoring overrides through the use of reports that identify state and county trends and irregularities, and ensuring proper follow-up; and (f) following up on information provided to the Department from our audit on the high rate of overrides within one county.	a. Not applicable. Included as part of Fiscal Year 2009 Recommendation No. 109. b. Not implemented. See current year Recommendation No. 82. c. Not implemented. See current year Recommendation No. 82. d. Not implemented. See current year Recommendation No. 82. e. Not applicable. Included as part of Fiscal Year 2009 Recommendation No. 109. f. Implemented in Fiscal Year 2009.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 137	Ensure that county departments of human/social services properly authorize child care for Colorado Child Care Assistance Program (CCCAP) participants by (a) promulgating rules to clarify that counties shall only authorize the amount of child care needed by CCCAP families based on their schedule of eligible activities, (b) working with counties to improve the counties' internal control systems, (c) improving its monitoring of the counties' CCCAP operations by revising its county case file review process to include developing a risk-based approach that reviews those counties that manage larger CCCAP caseloads and determines why counties make errors, and (d) requiring that counties submit corrective action plans to address problems identified in part "c" and following up on these plans as appropriate.	a. and b. Not applicable. Included as part of Fiscal Year 2009 Recommendation No. 110. c. and d. Not implemented. The Department has prioritized the implementation of the Child Care Automated Tracking System over implementing these parts of the recommendation. See current year Recommendation No. 83.
2009 Single Audit Rec. No. 138	Improve the review of Colorado Child Care Assistance Program provider attendance records by county departments of human/social services by (a) verifying that counties are conducting the reviews in accordance with Department regulations during the Department's monitoring reviews, (b) providing guidance to the counties on how to select samples of providers' attendance sheets for the reviews, and (c) revising Department regulations to require that counties implement a risk-based approach for conducting the reviews.	a. Partially implemented. See current year Recommendation No. 84. b. and c. Not applicable. Included as part of Fiscal Year 2009 Recommendation No. 111.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 139	Improve its oversight of county-owned child care providers to ensure an arm's-length bargaining relationship between counties and their county-owned providers and to provide assurance that Colorado Child Care Assistance Program payments are reasonable and necessary by (a) reviewing and approving all rates negotiated between the county department of human/social services and the county-owned provider, (b) requiring Prowers County to immediately renegotiate the current slot contract between Prowers County and its county-owned child care center to ensure that the contracts do not pay for more slots than are needed and that the slot rates do not exceed the center's private-pay rates and are reasonable, and (c) considering increasing its audit coverage of Prowers County using the Department's Audit Division and current resources until the problems with its county-owned child care center have been resolved.	<ul style="list-style-type: none"> a. Not implemented. The Department has prioritized the implementation of the Child Care Automated Tracking System over implementing this part of the recommendation. See current year Recommendation No. 85. b. Implemented in Fiscal Year 2009. c. Implemented.
2009 Single Audit Rec. No. 140	Improve information for evaluating county administrative and case management costs in the child welfare allocation model by (a) working with counties to identify and evaluate options for using or modifying existing systems to improve cost information and (b) using the improved cost information to analyze administrative and case management costs in the program services cost driver and considering allocating funds for administrative and case management costs in the child welfare allocation model separately.	<ul style="list-style-type: none"> a. Partially implemented. See current year Recommendation No. 88. b. Not applicable. The Department disagreed with this part of the recommendation and did not implement it.
2008 Single Audit Rec. No. 10	Improve controls over the year-end preparation of the Exhibit M and the confirmation of funds held by commercial financial institutions by (a) adequately reviewing the returned confirmations and following up with the institution(s) on any information that is incorrect, incomplete, or not confirmed; (b) adequately reviewing the Exhibit M for completeness and accuracy prior to submission; and (c) ensuring that bank accounts are established in accordance with State Fiscal Rules.	Implemented. See also current year Recommendation No. 101.

**Report and
Rec. No.**

Recommendation

Disposition

2008 Single Audit
Rec. No. 16

Strengthen controls over the Colorado Electronic Benefits Transfer (EBT) system by (a) developing a plan with established project milestones for implementing all User Control Considerations contained in the SAS 70 Report of JP Morgan's EBT transaction processing; (b) working with JP Morgan to ensure EBT system password parameters comply with State Cyber Security Policies and Department requirements; (c) ensuring that only authorized EBT security administrators have the ability to add new users and that EBT users are only added after receipt of an authorized access request form; (d) updating Department procedures to require counties to immediately notify the EBT security administration group of all terminations and transfers; (e) performing periodic reviews of EBT users, in conjunction with the counties, to ensure terminated users are identified and access levels for current employees remain appropriate; (f) working with JP Morgan to identify and correct problems with its automated control for suspending inactive user accounts; and (g) working with JP Morgan to segregate the recipient eligibility and EBT card authorization and issuance functions at the 25 counties identified in the report.

- a. Implemented in Fiscal Year 2009.
- b. Deferred. The Department plans to fully implement this part of the recommendation by the October 2010 implementation date.
- c. and d. Implemented in Fiscal Year 2009.
- e. Not implemented. The Department plans to fully implement this part of the recommendation by August 2010.
- f. and g. Implemented in Fiscal Year 2009.

(Classification of Finding: Deficiency in Internal Control.)

2008 Single Audit
Rec. No. 91

The Department of Health Care Policy and Financing and Department of Human Services should improve controls over CBMS user access by (a) identifying and documenting CBMS user profiles that, when combined, provide incompatible system privileges; (b) communicating the list of incompatible CBMS user profiles to the appropriate staff; (c) reviewing existing CBMS users and removing all unnecessary incompatible profiles; (d) implementing a process to periodically review and certify the appropriateness of CBMS user access levels; and (e) reviewing those IT staff with update access to CBMS production data to determine if such access is necessary.

- a. and b. Implemented in Fiscal Year 2009.
- c. and d. Not implemented. The Department plans to fully implement this part of the recommendation by December 2010.
- e. Implemented in Fiscal Year 2009.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2008 Single Audit
Rec. No. 94

Improve the accuracy and completeness of eligibility determinations for the Colorado Child Care Assistance Program (CCCAP) made by county departments of human/social services by (a) clarifying to the counties that three months of income documentation are necessary to verify irregular income for CCCAP applicants, (b) ensuring that counties maintain complete documentation to support income and parental fee calculations, (c) developing a standard income and parent fee calculation form to be used by counties and providing training to implement the tool, (d) strengthening the Department's and counties' monitoring and supervisory review systems as outlined in Recommendation No. 97 in the 2008 report, and (e) implementing a rule requiring counties to verify county residency for CCCAP applicants.

- a. - d. Not implemented. The Department has prioritized the implementation of the Child Care Automated Tracking System over implementing these parts of the recommendation. The Department plans to fully implement these parts of the recommendation by December 2010.
- e. Implemented in Fiscal Year 2009.

(Classification of Finding: Deficiency in Internal Control.)

2008 Single Audit
Rec. No. 97

Ensure that county departments of human/social services do not pay the Colorado Child Care Assistance Program (CCCAP) providers higher rates than those charged to private-pay customers by (a) working with the counties to develop policies and procedures for periodically checking whether providers are charging counties higher rates than the providers charge private-pay customers and monitoring implementation of these procedures and (b) requiring those counties identified to follow up with the providers at risk of receiving overpayments to determine if recoveries should be made from the providers.

- a. Partially implemented. The Department has made some rule changes, but has not yet issued an agency letter. The Department plans to issue an agency letter once additional proposed rule changes are in effect, which is anticipated to be March 2011.
- b. Not implemented. The Department has prioritized the implementation of the Child Care Automated Tracking System over implementing this part of the recommendation. The Department plans to fully implement this part of the recommendation by March 2011.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2008 Single Audit
Rec. No. 100

Improve controls over county slot contracts under the Colorado Child Care Assistance Program by (a) considering revising its method for measuring slot usage to better reflect the reasonableness of the amount of care being provided, (b) establishing methods to ensure that county departments of human/social services can pay providers multiple slot rates until and after the Child Care Automated Tracking System (CHATS) is replaced, and (c) consistently following current Department policy to review and approve county slot contracts to verify that the rates meet federal and state requirements for reasonableness and do not exceed providers' private-pay rates.

- a. Partially implemented. The Department made changes to the way it measures slot usage for school age children, but reports that this part of the recommendation will not be fully implemented until the CHATS system replacement is complete by November 2010.
- b. Partially implemented. The Department made changes to the way it measures slot usage for school age children, which services as a temporary work-around until the CHATS system is replaced. The Department plans to fully implement this part of the recommendation by November 2010 with the CHATS system replacement.
- c. Implemented in Fiscal Year 2009.

(Classification of Finding: Deficiency in Internal Control.)

2007 Single Audit
Rec. No. 92

The Department of Human Services and the Department of Health Care Policy and Financing should strengthen disaster recovery procedures over CBMS by ensuring that the CBMS Hot Site at the State's Disaster Recovery Site is operating and functional and that a full disaster recovery test is performed.

Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

2007 Single Audit
Rec. No. 95

Improve its oversight of the foster parent certification process by (a) requiring county departments of human/social services and child placement agencies to conduct periodic (e.g., annual) desk audits of their certified foster parents to ensure that the parents meet all applicable requirements and that their qualifications are documented in their files, (b) developing and applying sanctions when the Department finds discrepancies between county and child placement agency (CPA) attestations and actual foster parent qualifications, (c) requiring that county departments of human/social services provide Family Service Plan information to child placement agencies with which they have placed children and ensuring that county-certified foster parents also receive Family Service Plan information, and (d) working with county departments of human/social services to develop a solution for providing relevant child information to foster parents without violating confidentiality requirements.

- a. Partially implemented. The Department requires county departments and CPAs to conduct periodic desk audits of their certified foster parents. The Department does not currently require CPAs to attest annually that all of their foster parents are qualified in accordance with applicable requirements. The Department plans to implement this part of the recommendation by September 2010.
- b. Partially implemented. The Department has drafted rules for applying sanctions for noncompliance with Department regulations, including those related to county and CPA attestations. The Department plans to implement this part of the recommendation by September 2010.
- c. Implemented in Fiscal Year 2009
- d. Partially implemented. The Attorney General gave an informal opinion that was supportive of providing more child information to foster parents. The Department plan on requesting additional feedback from counties on how to provide this information. The Department plans to implement this part of the recommendation by October 2010.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2007 Single Audit
Rec. No. 97

Strengthen its oversight of county foster care programs to ensure a high-quality foster care delivery system by (a) including specific strategies in its corrective action plans to address county noncompliance with federal foster care standards and state and federal requirements; (b) developing and implementing a system of ongoing or recurring corrective action and progressive sanctions, up to and including withholding reimbursement of county child welfare expenditures, to use when county departments of human/social services are noncompliant with statutory or regulatory requirements or federal standards; (c) improving the monitoring of counties' implementation of corrective action plans to ensure problems are corrected in a timely manner; and (d) modifying the procedures followed in periodic reviews of county foster care programs to focus more resources on case file reviews rather than on interviews and policy reviews.

Implemented.

2007 Single Audit
Rec. No. 100

Increase monitoring and oversight of Core Services programs provided by county departments of human/social services to ensure counties provide these services only to families with children at risk of out-of-home placement. Specifically, the Department should (a) implement procedures to review samples of county files during on-site visits to verify that counties are only providing Core Services to children and families that meet the imminent risk criteria; (b) develop written policies to impose fiscal sanctions and/or require repayment of funds from county departments of human/social services for cases in which Core Services eligibility has not been adequately documented; and (c) provide training and technical assistance to the counties to ensure that counties understand how to document eligibility for Core Services and that counties are aware of available Department sanctions if documentation is not sufficient.

- a. Implemented.
- b. Partially implemented. The Department has drafted rules for applying sanctions for noncompliance with Department regulations, including those related to eligibility determinations for Core Services. The Department plans to fully implement this part of the recommendation by September 2010.
- c. Partially implemented. The Department has provided training to counties on Core Services eligibility documentation but not on the possible use of sanctions if Core Services' eligibility is not sufficiently documented. As noted in part "b," the Department will implement new sanctions by September 2010.

(Classification of Finding: Not classified – not an internal control issue.)

**Report and
Rec. No.**

Recommendation

Disposition

2007 Single Audit
Rec. No. 101

Improve accountability for child welfare expenditures and foster care rates to ensure funds are used cost-effectively by (a) analyzing the foster care rates being paid to providers, including county-certified providers, against provider costs and benchmark information on a periodic (e.g., annual) basis to determine if the rates being paid by county departments of human/social services are reasonable; (b) revising the formula for setting base administrative maintenance, administrative services, and child maintenance rates for child placement agencies and group homes and ensuring costs allocated to each component are accurate; (c) improving supervision and oversight of the counties' rate-setting and negotiating process by ensuring that counties submit documentation on their rate-setting practices, setting and implementing standards for reviewing county rate negotiation methodologies and rate levels, and following up to make sure that counties do not use their new rate negotiation methodologies until the Department determines that the new methodologies are acceptable; and (d) identifying and considering implementing alternative rate-setting methodologies that rely on objective cost data, such as benchmarks on child care and administrative costs, to pay for foster care services.

- a. Partially implemented. The Department collected rate data for county-certified foster homes in Fiscal Year 2010 but has not analyzed the data. The Department plans to implement this recommendation by September 2010.
- b. and c. Implemented in Fiscal Year 2009.
- d. Partially implemented. The Department developed a Request for Proposal (RFP) to identify alternative rate-setting methodologies. The RFP did not go to bid because of budget issues. The Department did not provide an updated implementation date.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2007 Single Audit Rec. No. 104	Ensure it is claiming Title IV-E–eligible reimbursements for foster care appropriately by (a) contacting the U.S. Department of Health and Human Services (DHHS) to determine whether all case management costs qualify for federal reimbursement and should be included as part of administrative maintenance costs; (b) ensuring Department staff and county departments of human/social services record and classify case management services in accordance with the direction provided by DHHS in Part (a); (c) implementing procedures for verifying that counties are entering rate information into Trails accurately, including bed reservation rates, and for ensuring that payments to counties reflect adjustments for any federal funds claimed incorrectly for reimbursement under Title IV-E; and (d) reviewing the incorrect payment allocations identified during our audit, requiring the affected counties to pay back any federal funds that did not qualify for Title IV-E reimbursement and making appropriate adjustments on reports to the federal government.	<ul style="list-style-type: none"> a. Implemented in Fiscal Year 2008. b. Partially implemented. The Department received spending authority from the General Assembly to implement a Random Moment Sampling (RMS) system for child placement agencies that will allow the Department to claim more case management costs from the federal government. The Department intends to fully implement the RMS system by January 2011. c. Partially implemented. The Department has begun conducting reviews of county rate information. The Department plans to fully implement this part of the recommendation by October 2010. d. Implemented in Fiscal Year 2009.
2007 Single Audit Rec. No. 106	Ensure that CPAs pass along the correct child maintenance payments received from county departments of human/social services to foster parents by (a) implementing routine, periodic reviews of the payments made from CPAs to foster parents to ensure that they match the payments received from counties and (b) following up on identified over- or underpayments to foster parents to determine why the incorrect payments were made and to require that counties and CPAs rectify all incorrect payments.	<ul style="list-style-type: none"> a. Partially implemented. See current year Recommendation No. 90. b. Not implemented. See current year Recommendation No. 90.
2005 Single Audit Rec. No. 74	Strengthen its controls over federal reporting and immediately address CBMS reporting deficiencies for the Food Stamps/(SNAP) program by (a) ensuring that validated reports are programmed into CBMS so that Department staff have the data necessary to accurately prepare federal Food Stamps/(SNAP) reports and perform routine accounting entries, (b) documenting specific	<ul style="list-style-type: none"> a. Partially implemented. See current year Recommendation No. 80. b. and c. Implemented in Fiscal Year 2007.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

procedures for the preparation of the Food Stamps Issuance Reconciliation Report and preparing the report timely, and (c) requiring that the Food Stamp Issuance Reconciliation Report be reviewed by knowledgeable personnel prior to submission to ensure accurate information is reported to the federal government.

Judicial

2009 Single Audit Rec. No. 20	Implement processes to ensure that appropriate fees and charges are assessed in accordance with statutory requirements. In addition, in instances where the fees and charges assessed are waived or reduced from statutory requirements, the Judicial Department should ensure that the reasoning behind the waivers or reductions is documented in the electronic case file.	Implemented.
2009 Single Audit Rec. No. 21	Ensure that supervisory review is performed on the accuracy of time sheet data entered into the Department's timekeeping system, JETRS, with emphasis on the areas identified.	Implemented.
2009 Single Audit Rec. No. 22	Strengthen its internal controls to ensure appropriate sign offs as evidence that all bank reconciliations are reviewed and approved.	Implemented.

Department of Labor and Employment

2009 Single Audit Rec. No. 23	Continue the process started in Fiscal Year 2009 to evaluate the accuracy of the liability to employers for overpayment of Unemployment Insurance taxes.	Partially implemented. See current year Recommendation No. 25.
2009 Single Audit Rec. No. 24	Continue to evaluate the process for preparing and reviewing significant estimates and implement detailed supervisory review procedures for the Unemployment Insurance Taxes Receivable and Unemployment Benefits Payable estimates.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 25	Improve Information Technology controls over the Colorado Unemployment Benefits System (CUBS) and the Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity; (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes; and (f) implementing an annual security awareness program that addresses topics relevant to CUBS and CATS and the data they contain and process.	<ul style="list-style-type: none"> a. Deferred. The Department plans to implement this part of the recommendation by the July 2010 implementation date. b. Partially implemented. The Department has documented a basic user management process but the document is not comprehensive. The Department plans to fully implement this part of the recommendation by December 2010. c. Deferred. The Department plans to implement this part of the recommendation by the December 2010 implementation date. d. Deferred. The Department plans to implement this part of the recommendation by the December 2010 implementation date. e. Deferred. The Department plans to implement this part of the recommendation by the July 2010 implementation date. f. Deferred. The Department plans to implement this part of the recommendation by the December 2010 implementation date.
(Classification of Finding: Significant Deficiency.)		
2009 Single Audit Rec. No. 141	Improve controls over reporting federal expenditures and the preparation of the Exhibit K by (a) developing formal, written procedures for preparing the Exhibit K and supporting documentation and (b) ensuring adequate documented supervisory review of the Exhibit K and supporting documentation.	Not implemented. See current year Recommendation No. 106.
2009 Single Audit Rec. No. 142	Establish policies and procedures to ensure Benefits Accuracy Measurement reviews include documentation of adequate supervisory reviews and complete the required numbers of reviews for calendar year 2008 and subsequent years.	Not implemented. See current year Recommendation No. 104.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 143	Ensure customized reports accurately accumulate federal expenditures and implement procedures to ensure that reconciliations between total cash requests and total expenditures are completed timely.	Partially implemented. See current year Recommendation No. 105.
2009 Single Audit Rec. No. 144	Improve controls over federal reporting by (a) instituting a secondary review and approval process to ensure amounts recorded on reports to the U.S. Department of Labor are accurately reported and supported by source documentation, (b) correcting the carry-forward balances in the Employment and Training Administration 227 report, and (c) maintaining supporting documentation of the edit checks and verification process used in preparing the Employment and Training Administration 9001 and 9091 reports as required by federal requirements.	Partially implemented. See current year Recommendation No. 105.
2009 Single Audit Rec. No. 145	Improve the accuracy of wages paid to program participants in the Workforce Investment Act program by (a) developing guidance for the Regions on the elements of adequate time sheet review and approval, including steps to identify calculation errors and (b) developing and offering the workforce Regions a standard template or other tool for recording time.	Implemented.
2009 Single Audit Rec. No. 146	Ensure compliance with the Recovery Act's limitation on work experience placements for the Summer Youth Program by (a) identifying any Recovery Act funds that were spent to employ youth in prohibited job categories and ensuring those funds are refunded or replaced as necessary; (b) implementing ongoing or refresher training on the Recovery Act and Summer Youth Program for Regions that plan to continue the Program in summer 2010; and (c) considering modification of its electronic client database to facilitate review and reporting of work experience job titles, if the Summer Youth Program is continued using Recovery Act funds in 2010.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 147	Ensure that payroll processing costs are allocated in accordance with federal regulations by (a) developing and issuing guidance to ensure all Regions consistently allocate payroll processing costs for work experience as a program cost, in accordance with federal regulations; (b) incorporating this guidance into its current financial internal controls review program and reviewing workforce center cost allocations to ensure compliance with federal requirements; and (c) working with workforce centers to determine the amount of payroll processing costs incorrectly charged as administrative costs and submitting revised reports to the U.S. Department of Labor.	Implemented.
Department of Law		
2009 Single Audit Rec. No. 26	Strengthen its controls over the processing of revenue transactions by ensuring that staff are adequately trained on accounting policies, that revenue transactions are reviewed and deposited in a timely manner, and that all State Fiscal Rules and requirements regarding revenue are followed.	Deferred. The Department plans to implement this recommendation by the July 2010 implementation date. (Classification of Finding: Deficiency in Internal Control.)
Department of Local Affairs		
2007 Single Audit Rec. No. 19	Continue the development of the current Business Continuity Plan by (a) identifying specific threats and the probability of those threats occurring and tailoring the Plan to address these threats; (b) obtaining appropriate management approval and finalizing the status of the Plan, removing confidential information if necessary; and (c) testing the Plan at least annually.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Department of Military and Veterans Affairs

2008 Single Audit
Rec. No. 23

Continue to improve controls over the preparation of the Exhibit K by (a) ensuring that staff preparing exhibits are adequately trained, annually, on Exhibit K preparation requirements and (b) implementing a secondary review over exhibits that includes a detailed review of all supporting documentation used to prepare the exhibits.

Partially implemented. Although the individual responsible for the preparation of the Exhibit K attended training, we identified errors that indicated that the secondary level of review was not adequate. The Department plans to fully implement this recommendation by August 2011.

(Classification of Finding: Deficiency in Internal Control.)

Department of Personnel & Administration

2009 Single Audit
Rec. No. 27

Develop and implement procedures to ensure that potential overexpenditures are identified timely so that they can be prevented or limited. The Department should also ensure that supplemental or emergency appropriation requests are submitted timely and meet required criteria.

Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

2009 Single Audit
Rec. No. 28

Improve its internal controls over capital assets by (a) ensuring that useful lives are accurately applied when calculating the accounting gain or loss on the disposal of vehicles, (b) investigating and resolving differences identified during the reconciliation process to ensure that Colorado Automotive Reporting System and the State's accounting system, COFRS data are accurate and that necessary adjustments are made, and (c) ensuring that vehicle sale losses and depreciation expense are accurately recorded in COFRS.

- a. Partially implemented. Our testing revealed that the Department has not consistently applied accurate useful lives for all vehicles. The Department plans to implement this recommendation on an ongoing basis.
- b. Partially implemented. Although the Department has improved their reconciliation process, they have still not made all necessary adjustments since they have not identified the reason for the difference. The Department plans to implement this recommendation on an ongoing basis.
- c. Partially implemented. Our follow up testing identified that the Department did not consistently record accurate depreciation expenses for sold vehicles. The Department plans to implement this recommendation on an ongoing basis.

(Classification of Finding: Deficiency in Internal Control.)

2009 Single Audit
Rec. No. 29

Improve controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by (a) ensuring staff who prepare exhibits are adequately trained on exhibit preparation requirements, (b) developing procedures that address the compilation of required documents for exhibit preparation, and (c) implementing a documented secondary review process over exhibits that includes a detailed review of all supporting documentation used to prepare the exhibits.

Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 30	Improve its internal controls over payroll by (a) strengthening its secondary review process over the monthly payroll reconciliations to include a comparison of data to supporting documentation and (b) making adjustments to employee pay as necessary to address over-and underpayments noted in the audit.	<p>a. Partially implemented. Although the Department has included a comparison of data in their reconciliation process, errors were still identified in the preparation of the monthly payroll reconciliations. The Department plans to fully implement this part of the recommendation by July 1, 2010.</p> <p>b. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 31	Strengthen controls over travel expenditures by (a) ensuring that travel expenditures are appropriately reviewed and approved, that correct per diem rates are used, that travel expenditures are coded consistently in COFRS, and that all other State Fiscal Rules and Department policies regarding travel are followed; (b) training staff and supervisors on state travel rules and policies; and (c) obtaining repayment from employees for excess reimbursements.	Implemented.
2009 Single Audit Rec. No. 32	Strengthen overall accounting controls by (a) developing written procedures to ensure that all accounting functions are appropriately performed, such as calculation and preparation of account balance reconciliations and significant adjustments; (b) ensuring that adequate supervisory reviews are in place and documented for all accounting functions; and (c) providing additional training to staff, as necessary.	<p>a. Implemented.</p> <p>b. Partially implemented. Although supervisory reviews noted various errors, our audit also identified areas where the review did not adequately identify Department errors. The Department plans to fully implement this part of the recommendation by June 30, 2011.</p> <p>c. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 33	Ensure that State Archives develops a schedule for the timely conversion of all remaining state agencies from a paper cataloging system to an electronic cataloging system, as resources allow.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 38	Strengthen its oversight of the Colorado Personnel Payroll System (CPPS) user access controls by (a) immediately disabling CPPS user IDs belonging to terminated employees, (b) removing unnecessary generic and duplicate CPPS user IDs and implementing security policies specifying when such user IDs are appropriate, (c) working with the Governor's Office of Information Technology to ensure CPPS password parameters comply with State Cyber Security Policies, and (d) implementing existing controls regarding the segregation of personnel and payroll functions in CPPS.	a. and b. Implemented in Fiscal Year 2009. c. Not implemented. The Department plans to implement this part of the recommendation by September 2010. d. Implemented in Fiscal Year 2009. (Classification of Finding: Deficiency in Internal Control.)
2006 Single Audit Rec. No. 25	Improve controls over the Benefitsolver system by (a) requiring agency Benefitsolver administrators and their back-ups to attend training that includes training on requirements for the synchronization of employee data between CPPS and Benefitsolver, as well as the validation of employee and dependent data entered into Benefitsolver; (b) continuing to conduct monthly reconciliations of CPPS and Benefitsolver data and making adjustments to employee pay, as appropriate; (c) exploring ways to automate the synchronization of employee termination information in CPPS and Benefitsolver system; and (d) conducting insurability and eligibility audits on a regular basis.	a. Implemented in Fiscal Year 2009. b. Implemented in Fiscal Year 2007. c. Implemented in Fiscal Year 2007. d. Partially implemented. The Department has secured the funding but has not issued a Request For Proposal to contract out the audit. The Department plans to fully implement this part of the recommendation by June 30, 2011. (Classification of Finding: Deficiency in Internal Control.)
Department of Public Health and Environment		
2009 Single Audit Rec. No. 148	Ensure compliance with the Special Supplemental Nutrition Program for Women, Infants and Children by taking appropriate actions against a vendor in a timely manner when compliance buy investigations disclose vendor violations. Such action includes delaying payment or imposing sanctions based upon the severity of the violation.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

2007 Single Audit
Rec. No. 117

Work to improve the prioritization and timeliness of nursing facility complaint investigations by (a) reviewing and updating the point schedules programmed in the Complaint Priority Assessment System to ensure the proper prioritization of nursing home complaints in accordance with current standards, practices, and relevant decision criteria; (b) establishing clear and consistent time frames within which each complaint investigation at a given priority level should begin; and (c) reviewing reports of complaints data on a routine basis to determine if nursing home complaint investigation time frames are being met, and take action as appropriate.

- a. Implemented in Fiscal Year 2008.
- b. Partially implemented. The Department will request the Board of Health approval to long-term care regulation changes that will provide additional resources to address implementation of this recommendation, effective January 1, 2011.
- c. Implemented in Fiscal Year 2008.

(Classification of Finding: Deficiency in Internal Control.)

Department of Public Safety

2009 Single Audit
Rec. No. 34

Strengthen controls over travel expenditures by (a) ensuring that travel expenditures are appropriately reviewed and approved, that correct per diem rates are used, that travel expenditures are coded correctly in COFRS, and that all other State Fiscal Rules and Department policies regarding travel are followed and (b) address over- and underpayments to employees for inaccurate reimbursements.

Implemented.

2009 Single Audit
Rec. No. 35

Strengthen its internal controls over the Colorado Auto Theft Prevention Cash Fund by (a) ensuring that the review of grant reimbursement requests includes verifying that the amounts requested are accurate, are accompanied by supporting documentation, are appropriately authorized, and comply with all Department policies; (b) educating grant recipients on invoicing procedures, necessary supporting documentation, and reporting; and (c) developing a standardized reimbursement request form.

Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Department of Regulatory Agencies

2009 Single Audit
Rec. No. 36

Ensure that the information reported on its Exhibit K is accurate and complete, reconciles to COFRS, and complies with the Office of the State Controller's Fiscal Procedures Manual.

Implemented.

2008 Single Audit
Rec. No. 41

Strengthen controls over travel expenditures by (a) ensuring that travel expenditures are recorded accurately and appropriately on the State's accounting system, COFRS, that travel reimbursements are recorded in the proper period, and that all other state policies regarding travel are followed; (b) training staff and supervisors on state travel rules and policies; and (c) collecting the \$50 in overpayments identified in our audit from employees who were overpaid for travel expenditures.

Implemented.

Department of Revenue

2009 Single Audit
Rec. No. 37

Strengthen its internal controls over the processing of severance tax returns by (a) updating written severance tax procedures to reflect procedures in place with the GenTax system and providing training to tax examiners on the processes and procedures and (b) ensuring that severance tax processes and procedures are followed.

a. Implemented.
b. Not implemented. See current year Recommendation No. 33.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 38	Improve controls over the processing of business tax refunds by (a) developing written policies and procedures to address the computation of interest and reimbursement of interest and penalty overpayments, (b) strengthening its existing supervisory review process to ensure that refund errors are identified and corrected, and (c) ensuring that staff are adequately trained on existing business tax policies and procedures.	<p>a. Implemented.</p> <p>b. and c. Partially implemented. The Department has improved its controls over business tax refunds processing by developing policies and procedures and training the staff on these procedures. During Fiscal Year 2010, however, we continued to find instances of refund errors in which interest was incorrectly calculated and the vendor's fee was not properly deducted. The Department should continue to improve its training and review processes to ensure that all refund errors are identified and corrected. The Department plans to fully implement these parts of the recommendation by December 2010.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 39	Improve controls over refunds of estimated taxes by (a) adopting formal, written procedures for the secondary refunds review process and (b) assigning specific staff responsibility for the review and training them on the review procedures.	<p>Deferred. The Department hired a staff person for the Quality Control Review position in November 2010, but has not trained the new staff and has not adopted formal, written procedures for the secondary refunds review process. The Department plans to fully implement this recommendation by the December 2010 implementation date.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 40	Strengthen controls over EFT payments by (a) updating written procedures for the EFT undistributed cash reconciliation process; (b) ensuring that reconciliation variances, including errors and irregularities, are identified and that necessary adjustments are made in a timely manner; and (c) incorporating a secondary review over the EFT undistributed cash reconciliation process.	Not implemented. See current year Recommendation No. 32.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 41	Improve internal controls over Information Security Awareness and Anti-Fraud Awareness Training by (a) enforcing its policy requiring employees to attend Information Security Awareness and Anti-Fraud Awareness training and sign and timely submit the acknowledgment form to the Department’s Office of Human Resources on an annual basis and (b) ensuring training records in the internal database used to track employee training attendance are accurate and complete.	Implemented.
2009 Single Audit Rec. No. 42	Seek statutory change to require transfer of expired business tax warrants to the Office of the State Treasurer’s Unclaimed Property Division.	Implemented.
2009 Single Audit Rec. No. 43	Improve controls over the processing of severance tax refunds by (a) reviewing the current system edits to determine if additional edits are necessary, (b) establishing a secondary review process for refunds released from manual review, and (c) reviewing its current established threshold for severance tax refunds for efficiency and accuracy.	Implemented.
2009 Single Audit Rec. No. 44	Strengthen controls over the security of tax warrants by ensuring that its new tax information system is designed to allow the internal transfer of funds for the collection of costs associated with county and special district taxes.	Deferred. The Department plans to fully implement this recommendation by the November 2010 implementation date. (Classification of Finding: Significant Deficiency.)
2009 Single Audit Rec. No. 45	Improve controls over taxpayer accounts by instituting a secondary review and approval process over modifications of taxpayer information within the individual income and business tax systems.	Partially implemented. The Department’s new tax system, GenTax, tracks any changes made to taxpayer accounts; however, not all taxes were converted to GenTax by Fiscal Year 2010. The Department plans to fully implement this recommendation by November 2010. (Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2008 Single Audit
Rec. No. 43

Improve internal controls over cash receipts, Motor Vehicle payments, and confidential data by (a) establishing a tracking process for the transfer of Motor Vehicle payments and other confidential documents between the Sherman Street Annex and the Pierce Street office which includes requiring multiple employee signoffs at each location and requiring that all bags transferred between locations be locked until they reach their destination; (b) implementing policies limiting the amount of cash that can be maintained in cashier drawers at driver's license offices, requiring a more timely collection of daily Motor Vehicle payments by an armored vehicle, and prohibiting driver's license staff from counting cash receipts at publicly accessible counters; (c) ensuring existing policies regarding physical access controls over secured areas and cash receipt drawers are followed; and (d) adding additional security at the driver's license offices, including locked safes and security cameras in offices where cash receipts are kept.

- a. Not applicable. The Department disagreed with this part of the recommendation and did not implement it.
- b. and c. Implemented in Fiscal Year 2009.
- d. Deferred. The Department indicates that lack of funding is an issue with purchasing safes and installing security cameras in offices where cash receipts are kept. The Department plans to fully implement this recommendation when funding becomes available.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2008 Single Audit
Rec. No. 44

Strengthen its information systems controls over the Income Tax, Revenue Accounting, and Severance Tax Systems related to network configuration and management, application development and change management, and user access management by (a) immediately addressing the network and configuration management issues we identified in the audit and provided to the Department under separate cover; (b) developing and implementing a formalized application development and change management process for its mainframe-based applications; (c) performing regression and user acceptance testing on changes to source code prior to moving the code into production; (d) identifying the production libraries containing the source code for the mainframe-based applications and ensuring access to those libraries is limited; (e) requiring management to perform a periodic review of source code changes to ensure that only authorized and appropriate changes are implemented into production; and (f) developing and implementing a formalized user access management program, including periodically producing and reviewing a list of current system users and linking the human resources and user access management functions.

- a. Implemented in Fiscal Year 2009.
- b. Deferred. The Department plans to implement this part of the recommendation by the June 2011 implementation date.
- c. Deferred. The Department plans to implement this part of the recommendation by the June 2011 implementation date
- d. Partially implemented. This recommendation is implemented for the severance tax and income tax systems. The Department plans to fully implement this part of the recommendation by June 2011.
- e. Partially implemented. This recommendation is implemented for the severance tax and income tax systems. The Department plans to fully implement this part of the recommendation by June 2011.
- f. Partially implemented. The Department has implemented user access management process but does not perform a periodic review of users. The Department plans to fully implement this recommendation by August 2012.

(Classification of Finding: Deficiency in Internal Control.)

2008 Single Audit
Rec. No. 48

Improve controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by strengthening its review process over exhibits to include an in-depth, detailed review of all supporting documentation used to prepare the exhibits.

Partially implemented. The Department has incorporated a review process over exhibits. However, we identified mathematical inaccuracies on supporting documentation for two Department exhibits submitted for Fiscal Year 2010. The Department plans to fully implement this recommendation by September 2011.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2007 Single Audit Rec. No. 32	Improve internal controls over warrants by restricting access to the outgoing mailroom.	<p>Implemented and ongoing. The Department has substantially implemented this recommendation. The Department changed locks to the doors in the outgoing mailroom and restricted access to the room after hours. However, the Department indicates that lack of funding is an issue with installing proximity card readers. The Department plans to install proximity card readers when funding becomes available.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2007 Single Audit Rec. No. 34	Improve controls over taxpayer payments by (a) implementing proper segregation of duties over the creation of new business accounts and the processing of loose checks from business taxpayers, (b) restricting physical access to the Registration Control area to authorized personnel and locking up loose checks in a vault, and (c) implementing adequate record-keeping procedures over loose checks.	<p>a. Not applicable. The Department disagreed with this part of the recommendation and did not implement it.</p> <p>b. and c. Implemented and ongoing. The Department substantially implemented this recommendation. All the locks on the Central Department of Operations (CDO) processing doors were changed in January 2008 to disallow the cleaning crew from accessing these sections once the Department employees lock up for the day. The Department believes that the CDO room itself will essentially be a “vault” once the proximity card readers are installed. The Department has considered implementing proximity card readers and a front-end imaging system but indicates that lack of funding is currently an issue with installing both of them. The Department plans to install proximity card readers and a front-end imaging system when funding becomes available.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2007 Single Audit Rec. No. 36	Improve controls over information system security and access by (a) enforcing the policy that requires all employees to read the Department's Information Technology Security Standards and Policies document and sign a Statement of Compliance and ensuring that current Statements of Compliance are maintained in employee files and (b) ensuring that system access for terminated employees is revoked timely by improving communication between the Human Resources Section and the IT Security Administrator.	Implemented.
2007 Single Audit Rec. No. 37	Improve controls to adequately secure sensitive data sent via email by (a) revising its existing email policy to address the appropriateness of sharing sensitive taxpayer data via e-mail, (b) considering the implementation of an email encryption program and training employees on its proper use, and (c) training employees on the risks of and appropriate related procedures for using e-mail for data sharing.	Implemented.
2004 Single Audit Rec. No. 21	Improve controls over processing severance tax returns by (a) following up with taxpayers who do not submit required supporting documents with returns; (b) entering all critical data from returns and supporting documents; (c) implementing additional math edits to match information from supporting documents to that reported on returns and to recalculate the tax liability owed, as well as penalties and interest due; (d) establishing more rigorous review procedures for returns that exceed that Department's internal threshold for refund requests; and (e) seeking statutory change to allow enforcement of the withholding requirement in cases where the producer fails to withhold and submit the statutorily required 1 percent of gross income from interest owners on a quarterly basis.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Department of State

2009 Single Audit
Rec. No. 46

Strengthen its controls over travel and bingo hall investigation expenditures by (a) verifying that travel expenditures are allowable, properly supported, submitted timely, and coded correctly in COFRS, and that all other State Fiscal Rules regarding travel are followed; (b) ensuring that supervisors thoroughly review travel expenditure requests and resolve any problems before approving reimbursements; (c) obtaining repayment from employees for excess and other improper reimbursements; and (d) establishing written procedures for the allowability and appropriateness of expenditures for bingo hall investigations and for the reporting of bingo game winnings.

- a. and b. Not implemented. See current year Recommendation No. 45.
- c. Not applicable. The Department disagreed with this part of the recommendation and did not implement it.
- d. Implemented.

2009 Single Audit
Rec. No. 47

Improve its general computer controls related to the Sizler application and the protection of credit card data by (a) ensuring system administrators adhere to Department policy that requires written approval by an employee's supervisor prior to the creation of user IDs and assignment of user access; (b) reviewing all system and network IDs and ensuring that each ID is associated with an identified and documented owner; (c) developing and implementing formal configuration management and control policies and procedures, including procedures for handling emergency changes; (d) developing and implementing written policies and procedures for data backups; (e) documenting and implementing procedures for creating and retaining backup logs; and (f) reevaluating its strategy for achieving compliance with PCI DSS, including the option of implementing compensating controls.

- a. and b. Implemented.
- c. Partially implemented. The change management policies and procedures were documented but not approved by management. The Department plans to fully implement this part of the recommendation by August 2010.
- d. - f. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

Office of the State Treasurer

2009 Single Audit
Rec. No. 48

Strengthen internal controls over unclaimed property and ensure compliance with state statute by (a) conducting periodic physical inventories to ensure that the inventory list of unclaimed property is accurate and current and that all items on the inventory list can be located in a timely manner; (b) strengthening and fully implementing written procedures for conducting timely sales and disposals of unclaimed property, as appropriate; (c) strengthening and fully implementing written procedures for distinguishing collectible currency from uncollectible currency and for promptly depositing uncollectible currency in the Trust Fund; and (d) determining the face value of the currency held in the vault and ensuring that the inventory listing details the face value of all currency held in the vault.

Implemented.

2009 Single Audit
Rec. No. 49

The Unclaimed Property Division should improve controls over claims processing by (a) ensuring that staff obtain adequate documentation to support identity and rights to claims prior to claims processing and maintain the documentation in processing files; (b) strengthening its existing supervisory review process to ensure that instances in which supporting documentation is lacking are identified and corrected prior to payment and that all claims are appropriately reviewed in accordance with Division procedures; (c) ensuring that proper segregation of duties exists over claims processing by requiring separate individuals to review and approve claims, and making system modifications as appropriate; and (d) expanding existing claims processing guidelines to further address the use of staff discretion.

a. and b. Partially implemented. Although the Department has improved procedures over the processing of claims, we noted one instance in which the Department did not obtain all required documentation. The Department needs to continue to ensure that all required documentation is obtained. The Department plans to fully implement these parts of the recommendation by July 2010.
c. and d. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

2009 Single Audit
Rec. No. 149

Implement procedures for monitoring counties' compliance with the earmarking requirements of the federal Secure Payments for States and Counties Containing Federal Lands program.

Not implemented. See current year Recommendation No. 107.

**Report and
Rec. No.**

Recommendation

Disposition

2007 Single Audit
Rec. No. 42

Improve internal controls over Unclaimed Property by (a) documenting policies and procedures that apply to the computer system operations; (b) cross-training staff, including management, on the functionality of the computer system and the documented policies and procedures above to allow efficient operations in the event of turnover or employee absences; and (c) ensuring that proper monitoring is performed by requiring that review of change reports be documented and performed timely by an individual not involved in making changes to the Unclaimed Property system.

Implemented.

Department of Transportation

2009 Single Audit
Rec. No. 50

Review the contractor expenditures that were processed in SiteManager after the period 13 close and determine why and how such expenditures were not identified during the year-end accrual process. The Department should then determine if there is a need to revise or develop new accrual procedures to reduce or prevent such expenditures from not being accrued.

Implemented.

2009 Single Audit
Rec. No. 51

Strengthen its controls over local agency receivables, revenue, and deferred revenue by (a) ensuring that supervisory reviews of accounts receivable are adequate to identify and correct errors in a timely manner, (b) completing the research on the seven confirmations from local agencies who disputed their account balances and making adjustments as appropriate, (c) following up with local agencies on a regular and timely basis regarding outstanding balances owed to the State and providing sufficient detail to the local agencies that supports the outstanding balance, (d) considering the need for an allowance for outstanding balances that are 60 days or more in arrears, and (e) ensuring that SAP operates as intended when processing transactions related to accounts receivable and that all system errors are addressed.

Partially implemented. The Department contacted the local agencies to discuss their outstanding balance and provide detailed information on what made up the balance. The Department also analyzed these local agencies balances to ascertain if they were proper and noted some errors and corrected those.

The Department needs to continue strengthening its controls as the Department did not yet implement procedures to provide detailed information on local agencies outstanding balances on a regular basis. The Department plans to fully implement this recommendation by September 2011.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2009 Single Audit
Rec. No. 150

Track subrecipient activity based on payments made to subrecipients in each current year and obtain audits from subrecipients that have \$500,000 or more in federal funds as required by OMB *Circular A-133*.

Partially implemented. See current year Recommendation No. 108.

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December 17, 2010

**Independent Auditor's 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***

Members of the Legislative Audit Committee:

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 the State of Colorado, as of and for the year ended June 30, 2010, which collectively comprise the State of Colorado's basic financial statements and have issued our report thereon dated December 17, 2010. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the discretely presented component units and University Physicians Inc., a blended component unit, as described in our report on the State of Colorado's financial statements. The financial statements of the University of Colorado Foundation, Colorado State University Foundation, University of Northern Colorado Foundation, Colorado School of Mines Foundation, discretely presented component units, and University Physicians Inc., a blended component unit, were audited in accordance with auditing standards generally accepted in the United States but were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Colorado's internal control over financial reporting as a basis for designing our auditing procedures 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 State of Colorado's internal control over financial reporting. Accordingly, we do not express an opinion of the effectiveness of the State of Colorado's internal control over financial reporting.

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



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possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be significant deficiencies in internal control over financial reporting, which are Recommendation Numbers 5-8, 11-16, 22-23, 25-28, 31-32, 43, and 73. 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 to those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Colorado's financial statements are free of 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 determination of financial statement amounts. 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 that are required to be reported under *Government Auditing Standards*.

The State of Colorado's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the State of Colorado's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Legislative Audit Committee, management, specified legislative or regulatory bodies, federal awarding agencies, and pass through entities and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.





December 17, 2010

**Independent Auditor's Report on Compliance With Requirements
That Could Have a Direct and Material Effect on Each Major
Program and Internal Control Over Compliance in
Accordance With OMB Circular A-133**

Members of the Legislative Audit Committee:

Compliance

We have audited the State of Colorado's compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2010. The State of Colorado's major federal programs are identified in the Summary of Auditor's Results within Section I. Report Summary of this report. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on the State of Colorado's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB *Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Colorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Colorado's compliance with those requirements.

As described in Recommendation Numbers 57-59, 62, 64-65, 78, and 107 in the accompanying Schedule of Findings and Questioned Costs, the State of Colorado did not comply with requirements regarding the following: Matching, Level of Effort, Earmarking that is applicable to the Secure Payments for States and Counties Containing Federal Lands Program (CFDA No. 10.665); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Subrecipient Monitoring that are applicable to the Supplemental Nutrition Assistance Program Cluster (CFDA Nos. 10.551 and 10.561); Activities Allowed or Unallowed, Allowable



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Costs/Cost Principles, Eligibility, and Subrecipient Monitoring that are applicable to the Children's Health Insurance Program (CFDA No. 93.767), and Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring, and Special Tests and Provisions that are applicable to the Medicaid Cluster (CFDA Nos. 93.777 and 93.778). Compliance with such requirements is necessary, in our opinion, for the State of Colorado to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Colorado complied, in all material respects, with the requirements referred to in the first paragraph above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The results of our auditing procedures also disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB *Circular A-133* and which are described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Numbers 47-56, 60-61, 63, 66-77, 79-93, 95-106, and 108-109.

Internal Control Over Compliance

Management of the State of Colorado is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Colorado's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance with OMB *Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Colorado's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance 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, 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 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. We consider the deficiencies in internal control over compliance described in the

accompanying schedule of findings and questioned costs as Recommendation Numbers 55-61, 78, and 107 to be material weaknesses.

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 deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Numbers 51, 55-66, 74-75, 77-89, 91-92, 94-97, 100-101, 103-105, and 107-109 to be significant deficiencies.

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 the State of Colorado, as of and for the fiscal year ended June 30, 2010, and have issued our report thereon dated December 17, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the State of Colorado's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB *Circular A-133* and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The State of Colorado's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the State of Colorado's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Legislative Audit Committee, management, specified legislative or regulatory bodies, federal awarding agencies, and pass through entities and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

A handwritten signature in black ink, appearing to read "Kelly J. Manski". The signature is written in a cursive style with a long horizontal line extending from the end.

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STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
A - UNCLUSTERED PROGRAMS					

OFFICE OF NATIONAL DRUG CONTROL POLICY					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
DIRECT FROM:					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
HIDTA Grant CBI		RAA	07.G09RM0001A	108,068	0
HIDTA Grant - CBI		RAA	07.G10RM0001A	100,161	0
HIDTA Grants CSP		RAA	07.G10RM0003A	44,957	0
HIDTA Grants CBI		RAA	07.PRMP515/580/511	14,944	0
HIDTA Grants CSP		RAA	07.PRMP518	57,880	0
SUBTOTAL DIRECT FROM:				326,010	0
PASS-THROUGH PROGRAMS FROM:					
Metro Gang Task Force					
Metro Gang Task Force		RAA	07.JAG, HIDTA & OCDEF	11,256	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				11,256	0
SUBTOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY				337,266	0
SUBTOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY				337,266	0

DEPARTMENT OF AGRICULTURE

AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

Market News		BAA	10.153 / 10.12-25-A-2114	11,095	0
Federal-State Marketing Improvement Program		BAA	10.156 / 10.12-25-G-0662	15,799	0
Federal-State Marketing Improvement Program		BAA	10.156 / 10.12-25-G-0884	635	8,199
Federal-State Marketing Improvement Program		BAA	10.156 / 10.CA.12-25-G-0548	0	7,000
Federal-State Marketing Improvement Program		BAA	10.156 / 10. none	13,664	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-4429	272,682	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-4865	190,230	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-4906	88,371	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-4916	117,496	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-4985	50,418	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5044	173,530	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5162	42,333	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5256	4,787	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A5114	9,045	0
Specialty Crop Block Grant Program		BAA	10.169 / 10.12-25-B-0633	18,437	0
Specialty Crop Block Grant Program		BAA	10.169 / 10.12-25-B-0777	81,029	34,046
Specialty Crop Block Grant Program		BAA	10.169 / 10.12-25-B-0843	111,478	0
Specialty Crop Block Grant Program- Farm Bill		BAA	10.170 / 10.12-25-B-0911	88,953	37,939
SUBTOTAL DIRECT FROM:				1,289,982	87,184

SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

1,289,982 87,184

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-3655-0-632	112	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5354-7-606	1,866	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-4-357	620	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-4-387	420	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-5-345	20,000	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-6-343	5,830	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-7-338	108,080	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-8-344	56,405	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-8-345	10,234	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-8-346 #3	52,114	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-8-348	(717)	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-9-320 Amend 1	95,321	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-9-324	25,453	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5407-9-341	39,997	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5409-7-337	23	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5410-8-334	26,887	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5410-9-305	37,936	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5430-0-307	12,000	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5442-6-294 Amend 0	31,210	17,607
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5442-8-237	32,543	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-6202-9-170	7,092	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-6209-9-058	15,990	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-6217-6-025	7,849	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-6618-8-117	34,452	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.59-3655-9-738	55,896	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.59-5402-8-340 Amend 0	5,655	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.59-5402-9-322	12,500	0
Dissemination of Abnormal Prion Protein		GGB	10.58-5348-8-275 Amd 1	1,642	0
Development of Diagnostic for Rift Valle		GGB	10.58-5410-8-349 Amd 1	87,866	0
SUBTOTAL DIRECT FROM:				785,276	17,607
PASS-THROUGH PROGRAMS FROM:					
BRDC-Biotechnology Research and Development Corporation					
Agricultural Research Basic and Applied Research		GGB	10.001	153,955	0
Michigan State University					
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.61-4684I	11,152	0
New Mexico State University					
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.Q01367	5,872	0
University of Nebraska					
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.25-6235-0145-008	1,000	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				171,979	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				957,255	17,607
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.04-8100-0875-CA	(15,847)	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.05-9708-1550-CA	38,370	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.07-8100-1234-CA	935	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.08-7100-0267-CA	22,554	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.08-8100-1267-CA	51,555	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.08-8100-1314-CA	5,019	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.08-8100-1329-CA	40,071	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.08-9419-0075-CA	44,923	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.08-9419-0109-CA	12,035	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.0897081504CA	57,353	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-8100-1314-CA	9,369	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-8100-1357-CA	14,891	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-8100-1404-GR	8,094	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.09-8564-0013-CA	389,148	168,108
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-8564-0636-CA	47,202	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-9208-0039-CA 09-1	40,020	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-9208-0229-CA	16,287	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-9208-0232-CA Rev 0	179,037	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-9208-0239-CA	237,790	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-9419-0137	15,667	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.09-9708-1780-CA	5,721	41,854
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.09-9708-1794-CA	52,859	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.09-9708-1893-CA	171,652	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.0997081504CA	119,797	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-7488-0680-CA	20,449	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-8100-1314-CA	774	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-8100-1357-CA	2,648	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-8100-1445-CA	21,829	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.10-8564-0013-CA	159,009	8,674
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9208-0039-CA	125,246	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9208-0254-CA REV 1	17,393	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9419-0109-CA	11,003	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.10-9708-1794-CA	30,802	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.11021500036	1,682	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.AG-6395-K-09-0192	11,947	0
Wildlife Services		GGB	10.028 / 10.07-7100-0246-CA	27,991	0
Wildlife Services		GGB	10.028 / 10.07-7483-0666(CA)	3,565	0
Wildlife Services		BAA	10.028 / 10.08-7308-5679-CA	39,351	0
Wildlife Services		GGB	10.028 / 10.08-7483-0533(CA)	13,504	0
Wildlife Services		GGB	10.028 / 10.09-7100-0267-CA	1,431	0
Wildlife Services		BAA	10.028 / 10.09-7308-5679-CA	22,892	0
Wildlife Services		GGB	10.028 / 10.09-7449-0724(CA)	45,221	0
Wildlife Services		GGB	10.028 / 10.10-7449-0724(CA)	16,656	0
Wildlife Services		GGB	10.028 / 10.10-7483-0779-CA	6,030	0
AI Surveillance for the Early Detection		GGB	10.08-7100-0285-CA	9,847	0

STATE OF COLORADO
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FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Application of Epidemiologic Simulation		GGB	10.08-9208-0216-CA Rev 08-0	64,661	0
Chronic Wasting Disease		GGB	10.08-9708-1878-CA	1,238	0
CSU Wild Bird Tissue Archiving/Genotyping		GGB	10.09-7100-0233-CA	92,476	0
Modeling Avian Influenza Cooperative Agr		GGB	10.09-7100-0305-CA	64,563	0
Wild Animals in the U. S. and Japanese		GGB	10.09-7100-0306-CA	88,329	0
Evaluation of Biological and Environment		GGB	10.09-7488-0680(CA)	21,908	0
Development of ID Source for First Relea		GGB	10.09-8100-1366-CA	36,746	0
Equine Commodity Specialist Cooperative		GGB	10.09-9208-0230-CA	66,339	0
Assessing Health Certificate Data for Ca		GGB	10.09-9208-0235-CA	17,715	0
Notifiable Avian Influenza National Poul		GGB	10.09-9708-1608-CA	55,406	0
Chronic Wasting Disease		GGB	10.09-9708-1878-CA	27,165	0
Notifiable Avian Influenza National Poul		GGB	10.09-9708-1929-CA	85,240	0
Notifiable Avian Influenza in the Live B		GGB	10.09-9708-1930-CA	124,131	0
Development of ID Source: An Identificat		GGB	10.10-8100-1366-CA	3,797	0
Notifiable Avian Influenza Prevention an		GGB	10.10-9708-1984-CA	66,231	0
Using Genomics To Define and Control Par		GGB	10.58-1265-8-058	14,292	0
SUBTOTAL DIRECT FROM:				2,984,009	218,636
PASS-THROUGH PROGRAMS FROM:					
Utah State University					
Wildlife Services		GGB	10.028 / 10.090212002	14,454	0
Wildlife Services		GGB	10.028 / 10.100334004	9,950	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				24,404	0
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				3,008,413	218,636
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2007-34103-18549	3,057	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2008-34141-19376	7,943	29,740
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2008-34205-19341	148,263	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2008-34263-19249	529,427	12,114
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2008-34405-19295	107,304	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-34141-20129	24,202	435
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-34205-19960	74,151	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-34263-19774	485,040	51,695
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-34405-19857	428,144	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-37610-05685	16,434	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-37610-19811	3,307	23,762
Cooperative Forestry Research		GGB	10.202	362,628	0
Payments to Agricultural Experiment Stations Under the Hatch Act		GGB	10.203	3,258,073	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2005-35215-15386	23,412	11,433
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2005-35400-15294	24,211	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2005-35615-15223	5	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2005-55618-15634	50,935	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2006-35203-17258	23,461	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2006-35604-16628	52,820	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2006-55203-17390	22,149	16,164
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2006-55215-18718	98,801	117,379
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2006-55618-17012	115,603	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2007-33120-18491	100,846	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2007-35101-18048	51,233	110,029
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2007-35200-18315	40,821	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2007-35204-18331	74,437	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2007-55215-17906	116,740	183,740
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2008-35204-04652	157,732	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2008-35400-18693	82,696	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2008-35504-04852	40,698	39,880
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2008-35615-04666	15,961	62,805
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2008-55100-04509	39,701	(33,100)
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2008-55101-19125	86,736	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2008-55320-04570	168,495	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2008-55401-04476	156,851	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2008-55605-18675	62,256	57,714
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2009-35206-05273	121,064	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2009-35302-05256	105,211	10,627
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.2009-55200-05197	109,338	(21,096)
Animal Health and Disease Research		GGB	10.207	125,100	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2007-38420-17766	50,724	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2008-38420-04753	65,509	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2008-38420-18738	65,720	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2010-38420-20367	6,222	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2010-38420-20397	3,333	0
Higher Education Challenge Grants		GTA	10.217	11,267	0
Higher Education Challenge Grants		GGB	10.217 / 10.2006-38411-17006	11,219	31,553

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MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants		GJM	10.226	18,435	0
Integrated Programs		GGB	10.303 / 10.2004-51130-02248 #4	108,110	72,044
Integrated Programs		GGB	10.303 / 10.2005-51110-03278	397,167	235,647
Integrated Programs		GGB	10.303 / 10.2006-51110-03599	171,350	0
Integrated Programs		GGB	10.303 / 10.2007-51100-18610	41,884	0
Integrated Programs		GGB	10.303 / 10.2008-51110-04333	79,202	132,180
Integrated Programs		GGB	10.303 / 10.2008-51130-19548 Amed	128,138	51,496
Integrated Programs		GGB	10.303 / 10.2009-51130-06038	133,527	0
Homeland Security_Agricultural (Homeland Security Program)		GGB	10.304 / 10.2005-37620-15837-3	(264)	0
Homeland Security_Agricultural (Homeland Security Program)		GGB	10.304 / 10.2009-37620-05686	276,099	0
Specialty Crop Research Initiative		GGB	10.309 / 10.2008-51180-04846	170,509	(9,905)
Specialty Crop Research Initiative		GGB	10.309 / 10.2009-51181-05739	8,574	5,761
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65104-05705	24,891	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65107-05641	10,000	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65107-05834	15,660	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65119-05669	31,149	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65203-05670	81,583	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65203-05717	46,201	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65203-05927	51,176	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-65112-20508	48,121	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-65504-20357	9,202	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-85215-20648	17,630	4,420
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-85320-20498	28,240	0
Cooperative Extension Service		GGB	10.500	3,487,422	0
Cooperative Extension Service		GGB	10.500 / 10.2006-41590-03405	56,205	101,836
Cooperative Extension Service		GGB	10.500 / 10.2007-41530-03898	24,384	0
Cooperative Extension Service		GGB	10.500 / 10.2009-41534-05517	79,627	0
Cooperative Extension Service		GGB	10.500 / 10.2010-41590-20750	0	14,750
SUBTOTAL DIRECT FROM:				13,273,502	1,313,103
PASS-THROUGH PROGRAMS FROM:					
Anderson Associates, LLC					
Small Business Innovation Research		GGB	10.212	9,028	0
Auburn University					
Cooperative Extension Service		GGB	10.500 / 10.08-HHP-374648-0003	4,046	0
Cornell University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.56341-8789	91,564	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.59371-9099	74,692	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.48162-8389	(61)	0
Kansas State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.508092	26,188	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.509051	39,219	0
Integrated Programs		GGB	10.303 / 10.507017	19,681	0
Integrated Programs		GGB	10.303 / 10.509069	15,870	0
Homeland Security_Agricultural (Homeland Security Program)		GGB	10.304 / 10.508010	34,552	0
Cooperative Extension Service		GGB	10.500 / 10.508025	84,407	0
Cooperative Extension Service		GGB	10.500 / 10.508101	12,088	0
Cooperative Extension Service		GGB	10.500 / 10.509134	26,277	0
Cooperative Extension Service		GGB	10.500 / 10.510123	240	0
Cooperative Extension Service		GGB	10.500 / 10.510147	15,154	0
Michigan State University					
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.61-4154A	4,585	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.61-4212A	102,165	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.61-4281A	47,110	0
Montana State University					
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210	18,000	0
Cooperative Extension Service		GGB	10.500 / 10.G134-10-W2691	13,262	0
Cooperative Extension Service		GGB	10.500 / 10.G135-09-W2251	23,594	0
New Mexico State University					
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.Q01415	4,175	0
North Carolina State University					
Integrated Programs		GGB	10.303 / 10.2007-1982-02	14,569	0
North Dakota State University					
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.FAR-0015525-4	50,954	0
Ohio State University					
Integrated Programs		GGB	10.303 / 10.GRT00004638/60010835	162,225	0
Integrated Programs		GGB	10.303 / 10.RF01041910 #60003400	8,649	0
Oregon State University					
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.U0540B-A	15,043	0
Purdue University					
Integrated Programs		GGB	10.303 / 10.8000020668-AG	95,061	0
Integrated Programs		GGB	10.303 / 10.8000022408-AG Amend #	31,895	0
Texas A & M					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.451021	15,645	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.570462 Amd 1	15,153	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.Subaward No. 570637	1,169	0

STATE OF COLORADO
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MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
University of California, Davis		GGB	10.200 / 10.09-002101-CSU1	32,814	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.09-002101-CSU2	623	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.200911201-COL11	18,297	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.5A7482A	2,533	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.08-002200-01	40,845	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.K016618-11	51,412	0
Integrated Programs		GGB	10.303 / 10.07-001492-COL10	41,946	16,299
Integrated Programs		GGB	10.303 / 10.07-001492-CSU1	16,177	0
Cooperative Extension Service		GGB	10.500 / 10.08-001766-COL09	21,683	0
University of Delaware		GGB	10.217 / 10.9824	(130)	0
Higher Education Challenge Grants					
University of Georgia		GGB	10.309 / 10.RF327-193/4692288	583	0
Specialty Crop Research Initiative		GGB	10.310 / 10.RE273-192/4693418	1,460	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.500 / 10.RE677-324/3840068	5,563	0
Cooperative Extension Service					
University of Maryland		GGB	10.309 / 10.2531702	127,341	0
Specialty Crop Research Initiative					
University of Nebraska		GGB	10.206 / 10.25-0511-0053-010	38,270	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.303 / 10.25-6321-0113-007	(200)	0
Integrated Programs					
University of Texas		GGB	10.206 / 10.UTA07-790	12,309	0
Grants for Agricultural Research: Competitive Research Grants					
University of Vermont		GGB	10.500 / 10.21455 CO ST Univ	852	0
Cooperative Extension Service					
University of Washington		GGB	10.200 / 10.464489	407	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.464573	20,434	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.603083	23,366	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.603269	44,591	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.687517	249	0
University of Wisconsin		GGB	10.206 / 10.V221071 Amd 01	26,564	0
Grants for Agricultural Research: Competitive Research Grants					
University of Wyoming		GGB	10.206 / 10.USDACRSRE45221SU	42,578	0
Grants for Agricultural Research: Competitive Research Grants					
Utah State University		GGB	10.200 / 10.061553002	41,195	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.061553028	3,692	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.061553048	18,847	0
Grants for Agricultural Research, Special Research Grants		GGB	10.215 / 10.080861001	54,292	0
Sustainable Agriculture Research and Education		GGB	10.215 / 10.080861058	1,116	0
Sustainable Agriculture Research and Education		GGB	10.215 / 10.090758006	8,509	33,680
Cooperative Extension Service		GGB	10.500 / 10.080018010	41,219	0
Cooperative Extension Service		GGB	10.500 / 10.080827004	15,437	0
Cooperative Extension Service		GGB	10.500 / 10.090757006	14,669	0
Cooperative Extension Service		GGB	10.500 / 10.090757008	15,913	606
Virginia Polytechnic Institute		GGB	10.217 / 10.CR-19019-320689	26,497	0
Higher Education Challenge Grants					
Washington State University		GGB	10.200 / 10.106989_G002068	3,608	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.106989_G002069	6,793	0
Grants for Agricultural Research, Special Research Grants		GGB	10.311 / 10.G002591	8,187	6,700
Beginning Farmer and Rancher Development Program		GGB	10.500 / 10.G002367	2,590	0
Cooperative Extension Service		GGB	10.500 / 10.G002372	13,532	0
Cooperative Extension Service		GGB	10.500 / 10.G002509	17,515	0
Cooperative Extension Service		GGB	10.500 / 10.G002517	19,303	0
Cooperative Extension Service		GGB	10.500 / 10.G002521	6,677	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,966,357	57,285
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				15,239,859	1,370,388
DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
DEPARTMENT OF AGRICULTURE					
Strategic Planning GIS Support to Meet S		GGB	10.05-CR-11221611-278	43,309	0
Shoshone National Forest Heritage Resour-Usda-Usfs-Forest Research		GGB	10.05-CS-11021400-008 Mod 3	12,476	0
Developing Taxonomic Expertise in Suppor		GGB	10.05-CS-11221616-164	32,202	0
Population genetic structure, phylogeogr		GGB	10.05-JV-11221607-106 mod 4	2,034	0
Relative Economic Values Of Open Space P-Usda-Usfs-Rocky Mtn. Rsrch Station		GGB	10.07-CS-11221617-315	1,410	0
Evaluating the Computational Soundness a		GGB	10.09-9208-0244-CA	48,958	0
Threats to West Priv Forestlands/WFLC		GGB	10.09-CA-11261976-049	31,217	0
Colorado Component of the Interior West		GGB	10.09-CS-11221638-175 Mod 1	606,888	0
09 Forest Legacy- Snow Mountain Phase 1		GGB	10.09-DG-11020000-035	2,500,000	0
Joint Venture Agreement with USDA, Fores		GGB	10.09-JV-11111133-115 Amend	147,433	0
Distribution of the Walnut Twig Beetle		GGB	10.09-PA-11272172-067	3,357	0
Colorado Forest Restoration Institute		GGB	10.10-DG-11031600-049	16,008	0
Greenhouse Gas Implications of Feedstock		GGB	10.58-0111-8-001 Amend. 1	66,231	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Wildlife Planning & Implement FY10		PBA	10.658B05A0901	177,721	0
CEAP/NRI Oregon Pilot National Inventory		GGB	10.68-3A75-4-106 Mod. 10	10,537	0
Whole Farm Greenhouse Gas Accounting - C		GGB	10.68-3A75-4-106 Mod. 11	120,358	0
Enhancing the COMET-VR Systems Uncertain		GGB	10.68-3A75-4-106 Mod. 9	439	4,390
Feasibility of Combining Aspen Health Da		GGB	10.PNW 09-JV-11261900-005	19,570	0
Potential Role of Cooperatives in Market		GGB	10.RBS-10-03	20,585	0
SUBTOTAL DIRECT FROM:				3,860,733	4,390
PASS-THROUGH PROGRAMS FROM:					
Purdue University					
Multi-Criteria Optimization Of Watershed-Purdue University		GGB	10.8000022284-AG	1,235	0
SDSM&T-South Dakota School of Mines and Technology					
Soil, Water and Air Investigation Concer		GGB	10.SDSM&T-CSU09-05	18,844	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				20,079	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				3,880,812	4,390
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
Agricultural and Rural Economic Research		GGB	10.250 / 10.08-9208-0223-CA	26,885	0
Agricultural and Rural Economic Research		GGB	10.250 / 10.43-3AEK-4-80041	10,290	0
Agricultural and Rural Economic Research		GGB	10.250 / 10.58-6000-0102	18,864	0
Agricultural and Rural Economic Research		GGB	10.250 / 10.58-7000-7-0090	20,650	32,506
Agricultural and Rural Economic Research		GGB	10.250 / 10.58-7000-8-0096	25,067	16,951
SUBTOTAL DIRECT FROM:				101,756	49,457
SUBTOTAL ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				101,756	49,457
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
ARRA Aquaculture		BAA	10.086 / 10. USDA-FSA-ARRA-AGP5	46,421	0
State Mediation Grants		BAA	10.435 / 10.5001840644739	5,723	0
State Mediation Grants		BAA	10.435 / 10.5001840644739G1C07	8,823	0
SUBTOTAL DIRECT FROM:				60,967	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE				60,967	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
Child and Adult Care Food Program (CACFP)		FAA	10.558	1,315,831	22,085,846
Child and Adult Care Food Program (CACFP)	*	IHA	10.558	1,043,448	0
State Administrative Expenses for Child Nutrition		DAA	10.560	882,381	0
State Administrative Expenses for Child Nutrition	*	IHA	10.560	(136,691)	55,322
Commodity Supplemental Food Program (CSFP)	*	IHA	10.565	4,311,274	1,093,109
SUBTOTAL DIRECT FROM:				7,416,243	23,234,277
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				7,416,243	23,234,277
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE					
Special Supplemental Nutrition Program for Women, Infants, and Children		FAA	10.557	4,325,109	88,255,374
ARRA-FY09WIC EBT Planning Grant		FAA	10.578	9,507	0
ARRA-SAM Implementation		FAA	10.578	2,345	0
ARRA School Food Equipment		DAA	10.579	0	1,003,745
Fresh Fruit and Vegetable Program		DAA	10.582	0	996,380
SUBTOTAL DIRECT FROM:				4,336,961	90,255,499
SUBTOTAL FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE				4,336,961	90,255,499

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
Meat, Poultry, and Egg Products Inspection		BAA	10.477 / 10.12-37-A-466	38,714	0
Food Safety Cooperative Agreements		BAA	10.479 / 10.FSIS-C-06-2008	49,052	0
Food Safety Cooperative Agreements		BAA	10.479 / 10.FSIS-C-06-2008/02	201,854	0
SUBTOTAL DIRECT FROM:				289,620	0
SUBTOTAL FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				289,620	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
Cochran Turkey Cooperative Training -Usda-Foreign Agricultural Service		GGB	10.58-3148-5-095 Amend #9	735	0
Cochran Training for Fellows from Armeni		GGB	10.58-3148-5-095 Amendment	953	0
Foreign Market Development Cooperator Program		BAA	10.600 / 10.NONE	478	0
Foreign Market Development Cooperator Program		BAA	10.600 / 10.none	923	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-6-144	34,685	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-7-015 Amd#5	549,707	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-7-093	159,605	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-7-119	44,789	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-7-190 Amd#3	241,539	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-9-120	4,950	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-9-168	57,845	168,749
Scientific Cooperation and Research		GGB	10.961 / 10.58-3148-0-079	6,854	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-5-095	20	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-5-095 AMD #13	19,946	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-5-095 Amendme	662	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-8-111	6,422	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-8-126	3,470	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-8-138	18,823	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-9-185	107,955	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-9-185 Amend 1	18,250	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-9-185 Amend 2	6,652	0
SUBTOTAL DIRECT FROM:				1,285,263	168,749
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				1,285,263	168,749
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
Monitoring, Assessing, + Predicting Sedi Cooperative Agreement		GGB	10.03-CR-11052007-079	10,187	0
Colorado Forest Restoration Network		GWA	10.03-CS-11020407-0032	22,302	0
Environmental Compliance Support for US Monitoring Rangeland Sustainable Managem		GGB	10.05-CR-11031600-083	242,785	11,000
Population genetic structure, phylogeogr		GGB	10.05-CR-11221611-279 Mod #	148,577	0
Vulnerability Of The United States Water-Usda-Usfs-Rocky Mtn. Rsrch Station		GGB	10.05-CS-11221611-213	88,534	0
Forest Service Cost Share Mine Closures		GGB	10.05-JV-11221607-106	80	0
Willow Creek Spotted Owl Demography Stud		GGB	10.05-JV-11221617-205 #4	90,191	0
Integrated Training Area Management ITAM		PKA	10.05CA11021384	15,115	0
Ecosystem Management at Pohakuloa Traini		GGB	10.06-CR-11052007-173	358,493	0
Forest Planning Course		GGB	10.06-CR-11221611-066	(733)	0
San Juan Plan Revision		GGB	10.06-CR-11221611-078 Mod #	129	0
Field Test of Riparian Vegetation Element		GSA	10.06-CS-1021300-073	67,117	0
Investigating Native Grass Production		GSA	10.06-CS-1021300-073	8,224	0
National Riparian Protocol Development		GGB	10.06-CS-11020000-081	22,694	0
Western Riparian Threats Assessment		GGB	10.06-CS-11020604-043	2,557	0
Economic Analysis of Air Quality Impacts		GGB	10.06-CS-11132427-235	47,754	0
Improved Methodology for Assessing Acccep		GGB	10.06-CS-11132427-236	2,326	0
Human Dimensions of Wildfire Management:		GGB	10.06-JV-11221617-141	73,710	0
Assessment of Aspen Leaf Miner Distribut		GGB	10.06-JV-11221617-233	2,109	0
Landscape Ecology and Remote Sensing in		GGB	10.06-JV-11272137-059	15,807	0
2007 CIPAM Proposals		GGB	10.07-CA-11100100-204	32,334	0
Conservation Support, SOW 06-11, US Army		GGB	10.07-CA-11120101-019	81,600	0
Conservation Support at Fort Wainwright,		GGB	10.07-CA-11132762-102	28,991	0
Integrated Natural Resources Plan Suppo		GGB	10.07-CR-11221611-023	220,939	0
Compliance Support on all Army Administ		GGB	10.07-CR-11221611-024	219,508	0
Preparation Of An Environmental Impact S-Usda-Usfs-Rocky Mtn. Rsrch Station		GGB	10.07-CR-11221611-026	63,141	0
Support the USARAK Ecosystem Management		GGB	10.07-CR-11221611-029	97,051	0
Natural Resources Support to Meet Sikes		GGB	10.07-CR-11221611-032	158,244	0
Integrated Cultural Resources Management		GGB	10.07-CR-11221611-033	25,985	0
Cultural Resources Support Sow 07-01, Fo-Usda-Usfs-Rocky Mtn. Rsrch Station		GGB	10.07-CR-11221611-038	6,598	0
Conservation Support Sow 07-01, Us Army -Usda-Usfs-Rocky Mtn. Rsrch Station		GGB	10.07-CR-11221611-049	40,220	0
		GGB	10.07-CR-11221611-094	(195)	0
		GGB	10.07-CR-11221611-098	480,898	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Conservation Support SOW 07-02 Fort Wain		GGB	10.07-CR-11221611-099	434,339	0
Integrated Training Area Management Prog		GGB	10.07-CR-11221611-111	198,665	0
Planning Tech & Field Assistance For Int-		GGB	10.07-CR-11221611-143	191,658	0
Compliance Support At Fort Richardson, A-		GGB	10.07-CR-11221611-245	400	0
Compliance Support For Fort Wainwright, -		GGB	10.07-CR-11221611-246	83,793	0
Fort Wainwright, Alaska Monitoring And M-		GGB	10.07-CR-11221611-266	21,128	0
Solid Waste And Pollution Prevention Pro-		GGB	10.07-CR-11221611-295	12,473	0
Fort Richardson, Alaska Forest Monitorin-		GGB	10.07-CR-11221611-358	(1,080)	0
Fence Unit Construction at Pohakuloa Tra		GGB	10.07-CR-11221611-362	642,020	0
Silviculture Study + Monitoring		GGB	10.07-CS-11020300-045	41,092	0
Front Range Fuels Treatment Support		GGB	10.07-CS-11021000-035	16,190	0
Rare Plant Survey + Monitoring San Juan		GGB	10.07-CS-11021300-069	25,466	0
Road Erosion, Rehabilitation and Sedimen		GGB	10.07-CS-11050650-021	9,567	0
Sediment Production + Delivery: Roads,		GGB	10.07-CS-11051574-075	42,131	0
Assessing Channel Changes + Bank Stabili		GGB	10.07-CS-11132422-223	4,530	0
Monitoring Forest Recovery and Watershed		GGB	10.07-CS-11221610-351 mod 4	48,479	0
Ecological Effects of Chipping + Mastic		GGB	10.07-JV-11221611-180	17,105	0
Stochastic + Chance-Constrained Program		GGB	10.07-JV-11221611-259	19,419	0
Stochastic + Chance-Constrained Program		GGB	10.07-JV-11221611-260	20,920	0
Growth and Survival of Aspen Planted on		GGB	10.07-JV-11221616-061	(488)	0
Evaluation of Resistance to an Exotic Pa		GGB	10.07-JV-11221616-252 mod 5	18,993	0
Fire + Water in Colorado: Resource Tren		GGB	10.07-JV-11221617-304	51,124	0
Evaluating + Predicting Postfire Loggin		GGB	10.07-JV-11221665-253	147,325	0
Managing Insect Pests Affecting Seed Pro		GGB	10.07-JV-11221673-135	937	0
Bark Beetles and Fire: A Landscape Appro		GGB	10.07-PA-11221616-207	14,898	0
Forest Service Avalance FY09		PIA	10.07CS1102011	6,735	0
Forest Management Support at AP Hill, Vi		GGB	10.08-CR-11221611 265 Amd #	19,871	0
Environmental Compliance Support for For		GGB	10.08-CR-11221611-039	184,473	0
Environmental Compliance Support at Fort		GGB	10.08-CR-11221611-042	206,680	0
Integrated Training Area Management Prog		GGB	10.08-CR-11221611-064	316,544	0
Integrated Wildland Fire Management Plan		GGB	10.08-CR-11221611-107	9,616	0
ITAM Training Support Information Produc		GGB	10.08-CR-11221611-118	2,280	0
Land Rehabilitation Area Management Supp-		GGB	10.08-CR-11221611-119	14,204	0
ITAM Coordination for RTLA White Sands M		GGB	10.08-CR-11221611-151	7,096	0
Invasive Species Monitoring, Conservatio-		GGB	10.08-CR-11221611-152	22,470	0
Forestry Monitoring And Mgmt Mitigation -		GGB	10.08-CR-11221611-153	28,818	0
Forestry Monitoring And Mgmt Mitigation -		GGB	10.08-CR-11221611-154	74,198	0
Ecosystem Mgmt And Monitoring Mitigation-		GGB	10.08-CR-11221611-155	112,161	0
Conservation Admin Assistance at Ft Polk		GGB	10.08-CR-11221611-185	16,978	0
NEPA Compliance Support @ Ft Polk, LA		GGB	10.08-CR-11221611-186	34,210	0
Wildlife Management Technical Assistance		GGB	10.08-CR-11221611-187	42,934	0
Integrated Natural Resouce Management P1		GGB	10.08-CR-11221611-188	13,622	0
Conservation Outreach and Botanical Assi		GGB	10.08-CR-11221611-189	6,035	0
ITAM Program Support Ft Drum, NY		GGB	10.08-CR-11221611-190	40,813	0
ITAM LRAM and Field Crew Support at Fort		GGB	10.08-CR-11221611-191	6,317	0
Wetlands Management Program Support at F		GGB	10.08-CR-11221611-198	6,963	0
Integrated Training Area Management Prog		GGB	10.08-CR-11221611-200	157,544	0
Conservation Planning + Management Activ		GGB	10.08-CR-11221611-204	10	0
Conservation Support at Fort Wainwright		GGB	10.08-CR-11221611-205	287,910	0
Environmental Program Support USPFO		GGB	10.08-CR-11221611-206	262	0
Fish + Wildlife Management (Migratory Bi		GGB	10.08-CR-11221611-217	9,029	0
Fish + Wildlife Management (Aquatic Reso		GGB	10.08-CR-11221611-218	1,152	0
Integrated Training Area Management Supp-		GGB	10.08-CR-11221611-258	106,274	0
Watershed Management for Natural Resourc		GGB	10.08-CR-11221611-269	29,829	0
Exotic/Invasive Plant Species Control +		GGB	10.08-CR-11221611-270	64,519	0
Sustainable Range Program Awareness Supp		GGB	10.08-CR-11221611-292	(295)	0
Itam Support At Fort Wainwright/Donnelly-		GGB	10.08-CR-11221611-297	230,268	0
Survey/Inventory Of Information On Archa-		GGB	10.08-CR-11221611-300	65,457	0
Wildlife Ecosystem and Training Land Man		GGB	10.08-CR-11221611-303	42,968	0
Strategic Planning GIS Support to Meet S		GGB	10.08-CR-11221611-307	124,730	0
Conservation Support at Fort Richardson,		GGB	10.08-CR-1221611-052	474,246	0
Amphibian Surveys on National Forests		GGB	10.08-CS-11020000-039 Mod #	13,174	0
Silvicultural Assessment of Quaking Aspe		GGB	10.08-CS-11020400-039	9,707	0
Winter Recreation Impacts on Wetlands		GGB	10.08-CS-11020603-032	2,837	0
Rangelands on the Edge		GGB	10.08-CS-11221636-276	56,043	0
The Impact Of Grazing Systems On Biodiv-		GGB	10.08-JV-11221632-212	14,330	0
Implications of Precipitation Changes on		GGB	10.08-JV-11221633-221	68,615	0
Effects of Weed Fabric + Irrigation on G		GGB	10.08-JV-11221634-291	17,300	0
Sustainable Rangelands Roundtable Joint		GGB	10.08-JV-11221636-278	5,171	0
Joint Venture Agreement with USDA, Fores		GGB	10.08JV1111133-102	33,369	0
Natural Resources Program Botanical Supp		GGB	10.09-CR-11221611-005	20,822	0
Natural Resources Program Wildlife Biolo		GGB	10.09-CR-11221611-006	16,417	0
Natural Resources Program Wildlife Biolo		GGB	10.09-CR-11221611-007	30,362	0
Integrated Training Area Management Prog		GGB	10.09-CR-11221611-012	60,590	0
Seasonal Prescribed Burn Support at Egli		GGB	10.09-CR-11221611-013 AMD#2	2,070	0
ITAM Program Support at Ft Polk, LA		GGB	10.09-CR-11221611-024	43,550	0
Natural Resources Support Ft Stewart, GA		GGB	10.09-CR-11221611-027	42,439	0
GIS Services for Montana Army National G		GGB	10.09-CR-11221611-028	43,689	0
Fisheries and Wildlife Management Suppor		GGB	10.09-CR-11221611-034	31,124	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Endangered Species Monitoring Assistance		GGB	10.09-CR-11221611-036 Mod 1	70,370	0
Integrated Training Area Management (ITA)		GGB	10.09-CR-11221611-037	343,005	0
RFMS Centers of Excellence for SRP ART-		GGB	10.09-CR-11221611-040	272,790	0
ITAM Program Support at White Sands Miss		GGB	10.09-CR-11221611-042 Amd2	118,231	0
Forestry Geospatial and Management Suppo		GGB	10.09-CR-11221611-054	3,342	0
Forest Management Support at Eglin AFB,		GGB	10.09-CR-11221611-063	55,541	0
ITAM Coordinator at Aberdeen Proving Gro		GGB	10.09-CR-11221611-072	6,778	0
Development and Implementation of an Urb		GGB	10.09-CR-11221611-076	16,675	0
Prescribed Burn Management Support at Eg		GGB	10.09-CR-11221611-081 Mod 2	62,253	0
Solid Waste Program Support and Pollutio		GGB	10.09-CR-11221611-082	20,083	0
Maneuver Damage Assessment at Fort Polk,		GGB	10.09-CR-11221611-083	104,768	0
Solid Waste Program Support and Pollutio		GGB	10.09-CR-11221611-084 AMD #	20,132	0
Cultural Resources Program Support Coord		GGB	10.09-CR-11221611-101	67,643	0
Cultural Resources Program Post		GGB	10.09-CR-11221611-102	55,822	0
Cultural Resources Program Technician Su		GGB	10.09-CR-11221611-103 AMD3	38,469	0
Cultural Resources Program Assistance Su		GGB	10.09-CR-11221611-104	45,738	0
Wildlife Program - Game Species Widlife		GGB	10.09-CR-11221611-105	51,929	0
Wildlife Program - Migratory Bird Manage		GGB	10.09-CR-11221611-106	47,100	0
Wildlife Program Game Species and Habita		GGB	10.09-CR-11221611-107	34,047	0
Wildlife Program - Endangered Species Ma		GGB	10.09-CR-11221611-108	47,297	0
Wildlife Program - Watershed Management		GGB	10.09-CR-11221611-109	43,600	0
National Environmental Policy Act (NEPA)		GGB	10.09-CR-11221611-110 Amd#3	39,599	0
Environmental Compliance Cleanup Study a		GGB	10.09-CR-11221611-120	56,712	0
Research and Development of Storage Tank		GGB	10.09-CR-11221611-121	47,652	0
Srp Program Management Support For Art N-		GGB	10.09-CR-11221611-123	282,617	0
Usda-Ufs-Rocky Mtn. Rsrch Station		GGB	10.09-CR-11221611-124	108,079	0
Sustainable Range Awareness Products and		GGB	10.09-CR-11221611-132	19,854	0
RTLA Field Crew for Yuma Proving Ground,		GGB	10.09-CR-11221611-134	40,454	0
Sustainable Range Awareness Products and		GGB	10.09-CR-11221611-136	14,403	0
Military Operating Environments Research		GGB	10.09-CR-11221611-145	12,082	0
Sustainable Range Awareness Training Mat		GGB	10.09-CR-11221611-150 AMD#1	120,953	0
ITAM Training Support Information Produc		GGB	10.09-CR-11221611-151	124,029	0
Admin/Computer Tech Support for the Envi		GGB	10.09-CR-11221611-152	225,866	0
Botanical and Wildlife Conservation Supp		GGB	10.09-CR-11221611-154	60,940	0
ITAM Program Field Support for White San		GGB	10.09-CR-11221611-155	61,493	0
Forest Management Support at Fort Campbe		GGB	10.09-CR-11221611-156	271,661	0
Wildlife Management Technical Assistance		GGB	10.09-CR-11221611-157	43,670	0
National Environmental Policy Act Compli		GGB	10.09-CR-11221611-197	30,882	0
Forestry Geospatial and Management Suppo		GGB	10.09-CR-11221611-198	26,831	0
Forest Management Support at Fort A.P. H		GGB	10.09-CR-11221611-204	89,944	0
Environmental Program Support for the Mi		GGB	10.09-CR-11221611-229	12,030	0
RFMSS COE Support for USAREUR US Army Eu		GGB	10.09-CR-11221611-258	8,462	0
Tanana Flats Training Area Archaeologica		GGB	10.09-CR-11221611-259	7,299	0
Cultural Resources Support at Fort Wainw		GGB	10.09-CR-11221611-266	468,626	0
Integrated Training Area Management LRAM		GGB	10.09-CR-11221611-267	352,433	0
Integrated Training Area Management Prog		GGB	10.09-CR-11221611-274	455,726	0
Conservation Support at Fort Wainwright		GGB	10.09-CR-11221611-342	106,392	0
Integrated Training Area Management Coor		GGB	10.09-CR-11221611-343	98,779	0
Integrated Training Area Management(ITA		GGB	10.09-CR-11221611-344	1,742	0
Sustainable Range Awareness Products and		GGB	10.09-CR-11221611-345	53,183	0
Forest Management Support at Fort A.P. H		GGB	10.09-CR-11221611-346	44,872	0
Weed Specialist for Yuma Proving Ground,		GGB	10.09-CR-11221611-347	28,873	0
BAX Mitigation Cultural Resources Suppor		GGB	10.09-CR011221611-033 Amd #	110,163	0
Natural Resource Condition, Trend and Ma		GGB	10.09-CR11221611-085 AMD #3	182,741	0
Installation Hazardous Waste Management		GGB	10.09-CS-11020000-079	12,267	0
White River Analysis		GGB	10.09-CS-11020000-081	34,541	0
Development of Geospatial Habitat Models		GGB	10.09-CS-11020300-022	48,705	0
Jasper Wildfire Monitoring 10-Year Remea		GGB	10.09-CS-11020402-044	11,952	0
Biological Survey of U. S. F. S. Lands,		GGB	10.09-CS-11020900-048	3,708	0
Wetland Condition Assessment on the Rio		GGB	10.09-CS-11021200-107	9,230	0
Lesser Prairie Chicken Habitat Assessmen		GGB	10.09-CS-11021305-061	1,953	0
San Juan NF Native Seed Research		GGB	10.09-DG-11020000-016	257,552	0
09 Sup Haz Fuels FHM		GGB	10.09-DG-11020000-016	4,700	0
09 Sup Haz Fuels FHM SS		GGB	10.09-DG-11020000-016	1,919	0
09Sup Haz Fuels Fire		GGB	10.09-DG-11020000-016	2,820	0
09Sup Haz Fuels Fr FC		GGB	10.09-DG-11020000-016	1,977	0
09Sup Haz Fuels Urb		GGB	10.09-DG-11020000-016	45,395	0
Impacts of Mountain Pine Beetle + Spruce		GGB	10.09-JV-11221633-278	2,072	0
Collection of Data from Long-Term Ponder		GGB	10.09-JV-11221633-297	6,119	0
Summarizing Subcortical Temperatures in		GGB	10.09-JV-11221634-164 Mod1	79,969	0
Effects of Mountain Pine Beetle and Fore		GGB	10.09-JV-11221634-174	59,210	0
Salt Cedar + Russian Olive Demonstration		GGB	10.09-JV-11221634-187	44,116	0
Soil + Plant Rehabilitation of Slash Pil		GGB	10.09-JV-11221634-253	7,891	0
Water + Carbon Storage in Peatlands of t		GGB	10.09-JV-11221634-302	344	0
Spatial Database for the Fraser Experime		GGB	10.09-JV-11221634-334	13,592	0
Determining Water Chemistry and Flow fro		GGB	10.09-JV-11221635-129	60,691	0
The 2006 Kaibab Plateau Warm Fire: Effe		GGB	10.09-JV-11221636-216	7,386	0
Creation of Storyboards and Associated D		GGB	10.09-JV-11221638-329	1,674	0
Developing Statistical Tools for Moving		GGB	10.09-JV-11221639-231	14,972	0
On-Line Media, Place Meanings and Colora		GGB			

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
The Relationship Between Weather + Lands		GGB	10.09-JV-11272164-042	38,852	0
09 Pike San Isabel Pres Burn		GGB	10.09-PA-11021200-021	6,258	0
Ecological Zones and Forest Formations o		GGB	10.10-CA-11221010-002	8,530	0
Development and Implementation of an Urb		GGB	10.10-CR-11221611-018	24,512	0
Natural Resources Program Wildlife Biolo		GGB	10.10-CR-11221611-032	41,346	0
Integrated Training Area Management Prog		GGB	10.10-CR-11221611-040	123,919	0
Integrated Training Area Management (ITA		GGB	10.10-CR-11221611-044	356,291	0
Forestry Geospatial and Management Suppo		GGB	10.10-CR-11221611-051	41,804	0
Forest Management Support at Fort A.P. H		GGB	10.10-CR-11221611-052	37,285	0
Prescribed Burn Support for Eglin AFB, F		GGB	10.10-CR-11221611-068	62,731	0
Pre-Construction Environmental Surveys f		GGB	10.10-CR-11221611-074	33,941	0
Wildland Fire Support at Eglin AFB, Flor		GGB	10.10-CR-11221611-076	109,683	0
SRP Program Management Support for ART		GGB	10.10-CR-11221611-078	333,385	0
ITAM Training Support Information Produc		GGB	10.10-CR-11221611-079	66,817	0
Pollution Prevention Public Awareness at		GGB	10.10-CR-11221611-110	11,507	0
Solid Waste Management Support at Fort C		GGB	10.10-CR-11221611-111	11,304	0
Cultural Resources Program Assistant Sup		GGB	10.10-CR-11221611-118	20,081	0
Development and Implementation of an Urb		GGB	10.10-CR-11221611-119	16,811	0
Natural Resources Program Wildlife Biolo		GGB	10.10-CR-11221611-120	8,306	0
Wildlife Program Management Biologist Su		GGB	10.10-CR-11221611-126	25,904	0
Wildlife Biology Support - Birds for For		GGB	10.10-CR-11221611-127	23,031	0
Endangered Species Support for Fort Camp		GGB	10.10-CR-11221611-128	22,208	0
Aquatic Biology Support for Fort Campbel		GGB	10.10-CR-11221611-129	22,076	0
NEPA Specialist Support for Fort Campbel		GGB	10.10-CR-11221611-131	18,594	0
Forest Management Support at Fort A.P.Hi		GGB	10.10-CR-11221611-132	21,636	0
Cultural Resources Program Support Coord		GGB	10.10-CR-11221611-133	29,957	0
Cultural Resources Program Post Archaeol		GGB	10.10-CR-11221611-134	25,046	0
Cultural Resources Program Technician Su		GGB	10.10-CR-11221611-135	17,668	0
Grassland and Woodland Bird and Vegetati		GGB	10.10-CR-11221611-140	5,876	0
Forest Management Support at Fort Campbe		GGB	10.10-CR-11221611-150	15,612	0
Managing Pests of Native Plant Seed Prod		GGB	10.10-CR-11221632-070	5,019	0
Natural Resources Program Botanical Supp		GGB	10.10-CR11221611-033	53,067	0
Natural Resources GIS Support for Fort S		GGB	10.10-CR11221611-053	42,922	0
Geographic Information System Services f		GGB	10.10-CR11221611-056	40,612	0
Endangered Species Monitoring Support fo		GGB	10.10-CR11221611-060	48,862	0
Forest Management Support for Eglin AFB,		GGB	10.10-CR11221611-061	8,758	0
Fisheries and Wildlife Management Suppor		GGB	10.10-CR11221611-069	31,724	0
Wildlife Management Support for Eglin AF		GGB	10.10-CR11221611-075	68,046	0
RFMSS Centers of Excellence for SRP ART-		GGB	10.10-CR11221611-079	166,630	0
Forest Management Support at Fort AP Hil		GGB	10.10-CR11221611-098	22,493	0
Wildlife Technician Support for Fort Cam		GGB	10.10-CR11221611-130	17,127	0
Fish and Wildlife Management (Migratory		GGB	10.10-CR11221611-138	8,846	0
Wetlands Delineation at Fort Drum, New Y		GGB	10.10-CR11221611-139	11,858	0
Cultural Resource Mitigation at Fort Ric		GGB	10.10-CR11221611-146	521	0
Forest Management Program Support for Fo		GGB	10.10-CR11221611-168	10,170	0
Archaeological Survey at Fort Greely, A1		GGB	10.10-CR11221611-169	118	0
Forest Service Cost Share Mine Closures		PKA	10.1102000076	5,311	0
Forest Service Cost Share Mine Closures		PKA	10.1102040001	3,763	0
Forest Service Cost Share Mine Closures		PKA	10.1102040002	19,763	0
Forest Service Cost Share Mine Closures		PKA	10.11020400021	38,790	0
GMUG- Drastic Groundwater Vulne	*	PIA	10.11020400040	36,800	0
Forest Service Cost Share Mine Closures		PKA	10.11020400047	81	0
Forest Service Cost Share Mine Closures		PKA	10.11020900048	14,400	0
Forest Service Cost Share Mine Closures		PKA	10.11021011026	10,859	0
Forest Service Cost Share Mine Closures		PKA	10.11021200054	4,809	0
Forest Service Cost Share Mine Closures		PKA	10.11021200059	19,100	0
Forest Service Cost Share Mine Closures		PKA	10.11021501045	7,260	0
Forest Service Cost Share Mine Closures		PKA	10.11021510028	30,000	0
Forest Service Cost Share Mine Closures		PKA	10.11021510040	10,593	0
Forest Service Cost Share Mine Closures		PKA	10.11021510063	5,848	0
Forestry Research		GGB	10.652 / 10.04-CA-11272165-432 Am	(1,015)	0
Forestry Research		GGB	10.652 / 10.04-CS-11221611-360	17,401	0
Forestry Research		GGB	10.652 / 10.06-CS-11221625-043 #5	66,982	0
Forestry Research		GGB	10.652 / 10.08-CS-11020000-37	71,529	0
Forestry Research		GGB	10.652 / 10.08-DG-11242305-120	38,973	0
Cooperative Forestry Assistance		GGB	10.664 / 10.09-CA-11120101-003	54,812	0
Cooperative Forestry Assistance		GGB	10.664 / 10.02-JV-11221602-264 Am	18,619	0
Cooperative Forestry Assistance		GGB	10.664 / 10.04-CA-11222007-240 Am	6,318	0
Cooperative Forestry Assistance		GGB	10.664 / 10.06-DG-11020000-002	395,056	0
Cooperative Forestry Assistance		GGB	10.664 / 10.06-DG-11020000-002 Mo	31,415	0
Cooperative Forestry Assistance		GGB	10.664 / 10.07-DG-11020000-003	54,458	0
Cooperative Forestry Assistance		GGB	10.664 / 10.07-DG-11020000-003 Mo	613,424	0
Cooperative Forestry Assistance		GGB	10.664 / 10.07-JV-11221602-264 Am	52,923	0
Cooperative Forestry Assistance		GGB	10.664 / 10.08-CA-11021200-005 Mo	6,358	0
Cooperative Forestry Assistance		GGB	10.664 / 10.08-DG-11020000-003	2,436,229	75,000
Cooperative Forestry Assistance		GGB	10.664 / 10.09-DG-11020000-004	489,684	0
Cooperative Forestry Assistance		PJA	10.664 / 10.172-USD	19,074	0
Rural Development, Forestry and Communities		GGB	10.672 / 10.05-DG-11020000-066 Mo	1,540	0
Rural Development, Forestry and Communities		GGB	10.672 / 10.06-DG-11020000-056	269,880	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Rural Development, Forestry and Communities		GGB	10.672 / 10.06-DG-11020000-056 Mo	(1,258)	0
Rural Development, Forestry and Communities		GGB	10.672 / 10.07-DG-11020000-042 Mo	211,028	0
Rural Development, Forestry and Communities		GGB	10.672 / 10.08-DG-11020000-027	1,195,760	0
Forest Legacy Program		GGB	10.676 / 10.07-DG-11020000-050	17,109	0
Forest Legacy Program		GGB	10.676 / 10.08-DG-11020000-024	10,114	0
Forest Health Protection		BAA	10.680 / 10.08-DG-11020000-031	19,031	20,295
Forest Health Protection		BAA	10.680 / 10.09-DG-11020000-049	42,399	166,965
Forest Health Protection		BAA	10.680 / 10.10-DG-11020000-019	8	0
International Forestry Programs		GGB	10.684 / 10.08-DG-11132762-082	6,706	0
ARRA: High-Priority Forest Rest/Fuels Mi		GGB	10.688 / 10.09-DG-11028281-028	202,396	2,218,240
ARRA: Community Wild Fire Protection Pla		GGB	10.688 / 10.09-DG-11028281-029	144,691	1,081,212
Brazil + Peru Protected Area Training		GGB	10.AG-3187-P-09-0041	15,393	0
Bat Survey - BT07		PBA	10.AC82BHP06021	2,433	0
Bat Survey - Grand Mesa		PBA	10.AC82MKP07023	2,750	0
SUBTOTAL DIRECT FROM:				22,719,647	3,572,712
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				22,719,647	3,572,712
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
Pinon Mesa Gunnison Sage Grouse		PBA	10.6974826287	15,749	0
Soil and Water Conservation		GGB	10.902 / 10.68-7482-9-505 Amend 1	306,863	0
Soil and Water Conservation		GGB	10.902 / 10.69-7482-6-278	29,044	0
Soil and Water Conservation		GGB	10.902 / 10.AG-8805-A-08-65	24,290	0
Soil and Water Conservation		BAA	10.902 / 10.AG-8805-A-6-38	51,818	280,638
Soil and Water Conservation		BAA	10.902 / 10.AG-8805-A-6-54	32,782	39,028
Soil and Water Conservation		PBA	10.902 / 10.AG8805A623	(16,588)	0
Soil Survey		GGB	10.903 / 10.68-7482-9-521	207,114	0
Environmental Quality Incentives Program		GGB	10.912 / 10.68-3A75-6-139	71,000	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8805-A-09-07	15,199	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8805-A-09-08	3,147	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8805-A-09-09	5,536	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-9251-9-823	9,212	0
Environmental Quality Incentives Program		BAA	10.912 / 10.AG-8805-A-7-31	25,149	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS 68-3A75-6-182	68,069	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS 69-3A75-9-134	3,564	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS AG-8805-A-6-33	13,769	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS AG-8805-A-6-34	1,973	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS AG-8805-A-6-37	5,641	0
SUBTOTAL DIRECT FROM:				873,331	319,666
PASS-THROUGH PROGRAMS FROM:					
CO GLCI Committee					
Colo Natural Areas Program		PJA	10.172-PMG	922	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				922	0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE				874,253	319,666
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE					
Commodity Partnerships for Risk Management Education		GGB	10.457 / 10.08-IE-0831-0087	8,604	0
Commodity Partnerships for Small Agricultural Risk Management Education Sessions		GGB	10.459 / 10.09-IE-0831-0189	10,371	0
SUBTOTAL DIRECT FROM:				18,975	0
SUBTOTAL RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE				18,975	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				61,480,006	119,298,565
DEPARTMENT OF COMMERCE					
BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE					
Federal State Cooperative Program for Population Estimates Agency's Partici		NAA	11.Order #: YA132309SE0537	12,964	0
SUBTOTAL DIRECT FROM:				12,964	0
SUBTOTAL BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE				12,964	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF COMMERCE					
DIRECT FROM:					
DEPARTMENT OF COMMERCE					
State Broadband Data and Development Grant Program		EGB	11.558	215,027	0
SUBTOTAL DIRECT FROM:				215,027	0
PASS-THROUGH PROGRAMS FROM:					
Oak Management					
Improved Estimation Methods for MRFSS		GGB	11.4300-041-21	869	0
University of Washington		GGB	11.680673 Mod 1	5,429	0
Analyze the Data and Publish the Results					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				6,298	0
SUBTOTAL DEPARTMENT OF COMMERCE				221,325	0
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
Trade Adjustment Assistance for Firms		GFB	11.313	1,427,588	0
SUBTOTAL DIRECT FROM:				1,427,588	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				1,427,588	0
INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE					
Market Development Cooperator Program		EDA	11.112	22,105	0
SUBTOTAL DIRECT FROM:				22,105	0
SUBTOTAL INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE				22,105	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
Measurement and Engineering Research and Standards		GFB	11.609	4,469,763	0
ARRA: NIST/CSU Spintronics Collaboration		GGB	11.609 / 11.60NANB10D011	11,022	0
Measurement and Engineering Research and Standards		GFC	11.609 / 11.70NANB10H122	3,500	0
Measurement and Engineering Research and Standards		GGB	11.609 / 11.70NANB9H9092	3,000	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.VARIOUS AWARDS	68,234	0
SUBTOTAL DIRECT FROM:				4,555,519	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE				4,555,519	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
Sea Grant Support		GGB	11.417 / 11.NA070AR4170428 Amed 1	5,260	44,285
Climate and Atmospheric Research		GGB	11.431	4,781	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA070AR4310263 #1	213,843	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA080AR4320893 #7, #	51,014	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA080AR4320893 #10 &	20,621	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA080AR4320893 #5, #1	24,033	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA080AR4320893 #6 #12	35,888	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA080AR4320893 #1 &	115,291	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA080AR4320893 #3 &	103,210	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074	129,305	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 #12	10,000	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 #22,2	5,838,727	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 #9, 4	52,035	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 #10, #	137,673	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 #14	62,098	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 #36	19,059	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 13	171,829	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 Amend	55,679	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 Mod 4	65,471	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17RJ1228	90,904	225,961
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17RJ1228 AMEND 183	20,345	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17RJ1228 AMEND 189	7,619	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 AMEND 201	57,667	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 AMEND.177	142,137	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 AMEND168	94,765	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 AMEND173	89,345	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 #152	35	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 #178	78,009	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 #184	9,775	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 #190	2,309	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 #209	5,966	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 AMEND 207	23,007	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 AMEND. 170	22,954	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17R1228 Amendment	10,574	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA080AR4320893 #9, #1	217,859	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #5 &	38,094	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #7, #	89,624	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #8	149,952	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #17	4,160	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #19,34	52,365	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #21	70,783	51,961
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #24	2,500	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #25	14,089	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #27	16,519	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #29	12,659	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #30	4,004	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #31	1,671	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #6	1,633	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 Amend	12,628	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 Amend#	22,231	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090ar4320074 #1	4,135	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA10NES4400012	1,339	0
Congressionally Identified Awards and Projects		GGB	11.469 / 11.NA06SEC4690004	82,704	0
Educational Partnership Program		GFB	11.481	45,756	0
Simulation and Analysis of the Interacti		GGB	11.NA070AR4310281 #1	33,662	0
Improved Wind Probability Estimation Pro		GGB	11.NA080AR4320893 Award 2 &	15,786	0
The Role of the Colorado Climate Center		GGB	11.NA090AR4320074 #20	116,981	0
CIRA Research Collaboration with the NOA		GGB	11.NA090AR4320074 Amend #16	230,769	0
Postdoctoral Program - National Environ		GGB	11.NA17R1228 AMEND.185	850,900	0
Satellite Data + Analysis Equipment + Su		GGB	11.NA17R1228 #167	10,441	0
CIRA Activities + Participation in the		GGB	11.NA17R1228 #172	316,116	0
A GOES-R Proving Ground for National Wea		GGB	11.NA17R1228 #174	73,499	0
Further Expansion of CIRA Research Colla		GGB	11.NA17R1228 #208	19,760	0
Development + Evaluation of Geostationar		GGB	11.NA17R1228 AMEND.171	42,250	0
Research + Development for GOES-R Risk R		GGB	11.NA17R1228 Amend. 175	463,572	3,273
SUBTOTAL DIRECT FROM:				10,789,689	325,480
PASS-THROUGH PROGRAMS FROM:					
Louisiana State University					
Sea Grant Support		GGB	11.417 / 11.NA060AR4170022/44308	21,915	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				21,915	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE				10,811,604	325,480
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE					
PASS-THROUGH PROGRAMS FROM:					
University of California, Los Angeles					
Hydrologic Research		GGB	11.462 / 11.0135 G JB508	723	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				723	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE				723	0
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE					
PTFP Monopole Project		CSA	11.08-01-N07070	55,867	0
Public Safety Interoperable Communications Grant Program		ESA	11.555	767,361	2,222,904
SUBTOTAL DIRECT FROM:				823,228	2,222,904
SUBTOTAL NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE				823,228	2,222,904
SUBTOTAL DEPARTMENT OF COMMERCE				17,875,056	2,548,384

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

NONCASH STATE¹

INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT EXPENDITURES

PASSED TO SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF DEFENSE					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
Air Force Defense Research Sciences Program	GGB	12.800	/ 12.FA9550-07-1-0042 P000	50,656	0
Air Force Defense Research Sciences Program	GFC	12.800	/ 12.FA9550-07-1-0188	838,161	0
Air Force Defense Research Sciences Program	GGB	12.800	/ 12.FA9550-07-1-0377 P000	87,246	0
Air Force Defense Research Sciences Program	GGB	12.800	/ 12.FA9550-08-1-0031 P00	138,157	0
Air Force Defense Research Sciences Program	GGB	12.800	/ 12.FA9550-08-1-0166	51,826	0
Air Force Defense Research Sciences Program	GGB	12.800	/ 12.FA9550-08-1-0422 P00	91,485	0
Air Force Defense Research Sciences Program	GGB	12.800	/ 12.FA9550-09-1-0385 P000	215,005	0
Air Force Defense Research Sciences Program	GGB	12.800	/ 12.FA9550-10-1-0241	15,100	0
Air Force Defense Research Sciences Program	GFC	12.800	/ 12.FA9552-09-1-0713	7,971	0
SUBTOTAL DIRECT FROM:				1,495,607	0
PASS-THROUGH PROGRAMS FROM:					
U.S AIR FORCE					
Air Force Defense Research Sciences Program		GFE	12.800 / 12.FA 3089-07-F-0467	299,452	0
University of Michigan		GGB	12.800 / 12.3001376576	10,140	0
Air Force Defense Research Sciences Program					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				309,592	0
SUBTOTAL AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE				1,805,199	0
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE					
Procurement Technical Assistance For Business Firms		EDA	12.002	0	222,748
SUBTOTAL DIRECT FROM:				0	222,748
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE				0	222,748
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE					
Basic Scientific Research- Combating Weapons of Mass Destruction		GGB	12.351 / 12.HDTRA1-09-1-0036	72,156	19,984
SUBTOTAL DIRECT FROM:				72,156	19,984
SUBTOTAL DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE				72,156	19,984
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development		GGB	12.420 / 12.DAMD17-02-2-0008 DO#0	40,547	0
Military Medical Research & Development		GGB	12.420 / 12.DAMD17-02-2-0008-0025	6,487	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-09-1-0428	70,435	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-09-1-0457	39,250	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-10-1-0182	107,998	0
Pueblo Chemical Demilitarization		FAA	12.Cooperative Agreement	202,962	0
Pueblo Chemical Demilitarization		FAA	12.REIMS6-09-UCOL04739	948,483	0
Pueblo Chemical Demilitarization		FAA	12.REIMS6D-09-UCOL007	24,373	0
SUBTOTAL DIRECT FROM:				1,440,535	0
PASS-THROUGH PROGRAMS FROM:					
Georgetown University					
Military Medical Research & Development		GGB	12.420 / 12.RX 4300-814-CSU	(1)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(1)	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				1,440,534	0
DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF DEFENSE					
Unclassified Grants and Contracts		DAA	12.000	0	938,990
Lowry Privatization II Long Term Project		FAA	12.Contract 06 FEA 00020	96,368	0
Update ICRMP Aircraft Control and Warnin		GGB	12.DAMD17-02-2-0008 DO#0023	9,418	0
Update ICRMP Eareckson Air Station, AK		GGB	12.DAMD17-02-2-0008-0022 Am	16,935	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Efficient Generation of Extremely Bright Camp Rilea Wetlands Spatial Data for Ore		GGB	12.HDTRAI-10-1-0079	995	0
Advanced Statistical Analysis of Biometr		GGB	12.ISA# 08-006	16,071	0
Ecology of the San Clemente Island Fox		GGB	12.N41756-10-C-3346	82,457	0
Cultural Resources Program Support at Fo		GGB	12.N6247307LTR0023	195,893	0
Cultural Resources Program Support at Fo		GGB	12.W81XWH-05-2-0023 --P0000	7,408	0
Fort Carson Seedling Tree Agreement		GGB	12.W81XWH-05-2-0023 P00006	71,748	0
Lewis + Clark Reservoir Sedimentation St		GGB	12.W81XWH-08-2-0570 Mod 2	7,893	0
In Theater Heritage Planning + training		GGB	12.W912DF-06-P-0072 P00004	359,250	0
In Theater Heritage Planning + training		GGB	12.W912DY-08-2-0007	2,390	0
DoD Deputy Federal Preservation Officer		GGB	12.W912DY-08-2-0007 P00001	109,541	0
Cutural Resources Management Program Sup		GGB	12.W912DY-09-2-0039	62,517	0
Allelochemical Control of Non-Indigenous		GGB	12.W912DY-09-2-0045	447,729	0
Allelochemical Control of Non-indigenous		GGB	12.W912HQ-04-C-0043	62,695	0
Field Demonstration/Validation Of Electr-Dod - Us Department Of Defense		GGB	12.W912HQ-04-C-0043	82,552	61,832
Magnetically Activated Self-Cleaning Mem		GGB	12.W912HQ-05-C-0028 #P00003	9	0
Watershed to Local Scale Characterizatio		GGB	12.W912HQ-09-C-0002	136,003	0
Purifying + Testing Gecko Skin Compounds		GGB	12.W912HQ-10-C-0007	24,997	0
Beluga Whale Montioring Cook Inlet		GGB	12.W912HQ-10-C-0012	14,989	0
Beluga Whale Research + Monitoring at Fo		GGB	12.W9132T-05-2-0032	16,585	0
DTA Migratory Bird Habitat Assessment		GGB	12.W9132T-05-2-0032	68,191	0
Effects of Fence on Moose Population		GGB	12.W9132T-05-2-0032	12,742	0
Environmental Assessments for Marine Cor		GGB	12.W9132T-05-2-0032	3,556	0
FWA Migratory Bird Habitat Assessment		GGB	12.W9132T-05-2-0032	20,293	0
FWA Moose Habitat Assessment		GGB	12.W9132T-05-2-0032	25,610	0
FWA Trumpeter Swan Survey,		GGB	12.W9132T-05-2-0032	24,399	0
Fuel Management at Pohakuloa Training Ar		GGB	12.W9132T-05-2-0032	4,297	0
Full-Scale Range Ignition Probability (R		GGB	12.W9132T-05-2-0032	(128)	0
Large-Scale Fence Unit Contruccion at Po		GGB	12.W9132T-09-C-0002	27,280	0
Management of Nene at Pahakuloa Training		GGB	12.W9132T-05-2-0032	577,682	0
Todsen s Pennyroyal (Hedeoma todsenii Ir		GGB	12.W9132T-05-2-0032	156,323	54,768
Watershed Basin Survey, Analysis and Mod		GGB	12.W9132T-05-2-0032	14,904	0
Wolf Monitoring at Fort Richardson, Al		GGB	12.W9132T-05-2-0032	28,308	0
Investigation of the Role of Arbuscular		GGB	12.W9132T-05-2-0032	5,052	0
What Is A Hydrophyte? How Conifers, Herb		GGB	12.W9132T-08-2-0008 W9132T0	17,822	0
Enhanced Biometrics Fusion: Multiple Bi		GGB	12.W913E5-08-C-0020	62,769	0
		GGB	12.W91CR8-08-C-0037	169,178	0
SUBTOTAL DIRECT FROM:				3,042,721	1,055,590
PASS-THROUGH PROGRAMS FROM:					
Advanced Life Sciences, Inc.					
Development of Cethromycin, a Novel Anti		GGB	12.HDTRAI-08-C-0049	52,369	0
Booz. Allen & Hamilton, Inc.					
Army National Guard Common Installation -Booz. Allen & Hamilton, Inc.		GGB	12.93302CBS25 MOD #2	(2,494)	0
General Dynamics Corporation					
ITAM Program Support Technical Site Visi		GGB	12.SD-DW-08-014 MOD #1	2,945	0
Gitam Technologies Inc.					
Hyper-Spectral Detection of Degreening i		GGB	12.FA8650-08-C-1320	96,069	0
Three Rivers RC&D Council, Inc.					
Cultural Resources Management Program Su		GGB	12.TRRCD-CSU-01	16,503	0
University of Arizona					
An Ecohydrological Approach to Managing		GGB	12.Y533687	13,359	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				178,751	0
SUBTOTAL DEPARTMENT OF DEFENSE				3,221,472	1,055,590
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
Military Construction, National Guard		OAA	12.400	2,171,710	0
SUBTOTAL DIRECT FROM:				2,171,710	0
SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				2,171,710	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
ARRA		OAA	12.401	8,994	0
National Guard Military Operations & Maintenance (O&M) Projects		OAA	12.401	11,082,954	0
SUBTOTAL DIRECT FROM:				11,091,948	0
SUBTOTAL NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				11,091,948	0
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					
Mathematical Sciences Grants Program		GGB	12.901 / 12.H98230-08-1-0051	28,508	0
Mathematical Sciences Grants Program		GGB	12.901 / 12.H98230-09-1-0123	9,741	0
SUBTOTAL DIRECT FROM:				38,249	0
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE				38,249	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
DIRECT FROM:					
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-06-1-0523 #003	(169)	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-07-1-0180 Mod	287,651	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-07-1-0542 #2	(5,342)	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-07-1-1068 #P00	79,197	247,327
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-08-1-0142	22,260	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-08-1-0470 mod	226,689	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-09-1-0049 Mod	205,620	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-09-1-0087 Amd	98,408	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-09-1-0635	3,575	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-09-1-0643	8,087	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0145 P00	27,870	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0169	9,445	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0247 P00	39,580	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0326	1,771	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0607	8,541	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00173-10-C-2003 mod	207,785	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-05-2-0024 P000	2,248,007	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 P000	1,232,582	14,446
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 P1 &	156,964	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 P1.1	147,079	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 P1.8	13,402	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 P1.1	95,548	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 P10.	420,741	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 P16	125,932	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 TO#1	391,414	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 TO#2	29,206	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 TO#3	22,387	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 TO#4	334,295	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 TO#5	351,968	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W9132T-05-2-0032 TO #	53	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W9132T-05-2-0032 TO#9	53	0
Generating Stable Femtosecond Optical Co		GGB	12.N00014-05-1-0571#008	77,288	0
Coating Diagnostics Systems Fabrication		GGB	12.N00014-09-C-0148	222,053	0
WIT: A Watchdog System for Internet Rou		GGB	12.N66001-08-C-2028 Mod 004	135,320	551,362
SUBTOTAL DIRECT FROM:				7,225,260	813,135
PASS-THROUGH PROGRAMS FROM:					
21st Century Systems, Inc.					
C-RAM: Cognitively-Based Rapid Assessmen		GGB	12.2008-CSU-0001-SA01	75,259	0
Applied Signal Technology, Inc.					
Sensor Fusion for Buried Mine Hunting		GGB	12.P0# 261-0137/Chg #B6P90	24,801	0
Dartmouth College					
Basic & Applied Scientific Research		GKA	12.300 / 12.614	76,364	0
Princeton University					
Basic & Applied Scientific Research		GGB	12.300 / 12.00001604	34,056	0
Virginia Commonwealth University					
Basic & Applied Scientific Research		GGB	12.300 / 12.PT103701 - SC101157	(94)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				210,386	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY				7,435,646	813,135
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
Flood Control Projects		WBA	12.106	0	2,377
State Memorandum of Agreement Program for the Reimbursement of Technical Services		FAA	12.113	651,280	0
Collaborative Research & Development		GGB	12.114 / 12.W912HQ-05-C-0042 #05	20,132	14,228
Army Corps of Engineers Cost Share CH		PJA	12.DACW45033001	246,041	0
Army Corps of Engineers Cost Share CC		PJA	12.DACW45033002	117,910	0
Army Corps of Engineers Cost Share CT		PJA	12.DACW47033001	57,019	0
Zooplankton Sampling		PBA	12.USACE-1	1,484	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY				NONCASH	STATE ¹	DIRECT	PASSED TO
SOURCE TYPE (DIRECT OR PASS-THROUGH)				INDICATOR	AGENCY	EXPENDITURES	SUBRECIPIENTS
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					CFDA / OTHER ID NUMBER		
PROGRAM NAME							
SUBTOTAL DIRECT FROM:						1,093,866	16,605
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE						1,093,866	16,605
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE							
Basic, Applied, & Advanced Research in Science and Engineering				GFC	12.630 / 12.23-Oct	541	0
Basic, Applied, & Advanced Research in Science and Engineering				GGB	12.630 / 12.HM1582-08-1-0041 P000	117,974	0
Basic, Applied, & Advanced Research in Science and Engineering				GGB	12.630 / 12.W911NF-06-2-0015	970,372	0
Basic, Applied, & Advanced Research in Science and Engineering				GGB	12.630 / 12.W911NF-06-2-0015 Mod#	332,397	0
Basic, Applied, & Advanced Research in Science and Engineering				GGB	12.630 / 12.W911NF-08-1-0047	29,466	0
Basic, Applied, & Advanced Research in Science and Engineering				GGB	12.630 / 12.W9132T-07-2-0012 P00	29,872	0
Basic, Applied, & Advanced Research in Science and Engineering				GGB	12.630 / 12.W9132T-09-2-0016 P000	48,585	0
Basic, Applied, & Advanced Research in Science and Engineering				GGB	12.630 / 12.W9132T-10-2-0012	6,581	0
SUBTOTAL DIRECT FROM:						1,535,788	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE						1,535,788	0
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND							
DIRECT FROM:							
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND							
Basic Scientific Research				GGB	12.431 / 12.W911NF-07-1-0211 AMD	127,703	0
Basic Scientific Research				GGB	12.431 / 12.W911NF-08-1-0476	25,411	0
Basic Scientific Research				GGB	12.431 / 12.W911NF-08-1-0488	107,047	0
Basic Scientific Research				GGB	12.431 / 12.W911NF-09-1-0526	508,095	151,012
Basic Scientific Research				GGB	12.431 / 12.W911NF-10-1-0117	11,432	0
SUBTOTAL DIRECT FROM:						779,688	151,012
PASS-THROUGH PROGRAMS FROM:							
APC-Academy of Applied Science							
2009 Research and Engineering Apprentice				GGB	12.09-04 and 09-05	5,200	0
Brown University							
Basic Scientific Research				GGB	12.431 / 12.00000053 P.O. # P992	123,427	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						128,627	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						908,315	151,012
SUBTOTAL DEPARTMENT OF DEFENSE						30,814,883	2,279,074

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
DIRECT FROM:							
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Emergency Shelter Grants Program				NAA	14.231	39,694	854,136
Supportive Housing Program				IHA	14.235	148,006	0
Shelter Plus Care				IHA	14.238	3,078,608	0
HOME Investment Partnerships Program				NAA	14.239	836,612	3,039,892
SUBTOTAL DIRECT FROM:						4,102,920	3,894,028
PASS-THROUGH PROGRAMS FROM:							
Co Coalition for the Homeless							
Supportive Housing Program				GJL	14.235	83,314	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						83,314	0
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						4,186,234	3,894,028
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
DIRECT FROM:							
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
College Housing Program				CSA	14.CH COLO 86D	16,964	0
Manufactured Housing Construction				NAA	14.DU100K900016684	5,687	0
SUBTOTAL DIRECT FROM:						22,651	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						22,651	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
ARRA Homeless Prevention & Rapid Rehousing			NAA	14.257	18,007	1,785,216
SUBTOTAL DIRECT FROM:					18,007	1,785,216
SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					18,007	1,785,216
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Fair Housing Assistance Program: State and Local			SDA	14.401	259,262	0
SUBTOTAL DIRECT FROM:					259,262	0
SUBTOTAL OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					259,262	0
OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Supportive Housing for Persons with Disabilities			IHA	14.181	12,882	0
Supportive Housing for Persons with Disabilities			NAA	14.181	340,430	26,326
Housing Opportunities for Persons with AIDS			NAA	14.241	18,022	479,048
SUBTOTAL DIRECT FROM:					371,334	505,374
SUBTOTAL OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					371,334	505,374
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Hispanic-Serving Institutions Assisting Communities			CJH	14.514	430,179	0
Hispanic-Serving Institutions Assisting Communities			CJM	14.514	85,720	0
Hispanic-Serving Institutions Assisting Communities			CYA	14.514	100,393	0
SUBTOTAL DIRECT FROM:					616,292	0
SUBTOTAL OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					616,292	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					5,473,780	6,184,618

DEPARTMENT OF THE INTERIOR						
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR						
Oversight & Review of Anvil Points Facility - Bureau of Land Management, De			FAA	15.1422 CAA040014	20,913	0
Colorado Rural Fire Department Assistant			GGB	15.1422 CAA040017 M06 L06AC	19,240	0
BO County Fuels Red			GGB	15.1422CAA050015 Mod 4	878	0
Cooperative Inspection Agreements with States & Tribes			PBA	15.222 / 15.142597FC4020	187,868	0
Cultural Resource Management			GCA	15.224	40,532	0
Cultural Resource Management			PKA	15.224 / 15.CAA0800009/L08AC13062	4,601	0
Cultural Resource Management			PKA	15.224 / 15.CAA080016/L08AC13066	12,000	0
Cultural Resource Management			PKA	15.224 / 15.L08AC14567	688,659	0
Cultural Resource Management			GGB	15.224 / 15.L09AC15952	12,400	0
Recreation Resource Management			GZA	15.225	138,740	0
Distribution of Receipts to State and Local Governments			WBA	15.227	122,129,321	179,193
Fish, Wildlife and Plant Conservation Resource Management			GGB	15.231 / 15.1422 CAA070012/L08AC1	9,000	0
Fish, Wildlife and Plant Conservation Resource Management			PBA	15.231 / 15.CAA070017	36,338	0
Fish, Wildlife and Plant Conservation Resource Management			GGB	15.231 / 15.L08AC13261 (JSA041002	11,877	0
Fish, Wildlife and Plant Conservation Resource Management			GGB	15.231 / 15.L08AC13605 (KAA000011	32,154	0
Fish, Wildlife and Plant Conservation Resource Management			GGB	15.231 / 15.L08AC15444 0003	28,007	0
Fish, Wildlife and Plant Conservation Resource Management			GGB	15.231 / 15.L09AC15387	19,822	0
Fish, Wildlife and Plant Conservation Resource Management			PBA	15.231 / 15.L09AC15565	7,089	0
Fish, Wildlife and Plant Conservation Resource Management			GGB	15.231 / 15.L09AC16050 Amend 3	3,621	0
Wildland Fire Research and Studies Program			GZA	15.232	1,144	0
Wildland Fire Research and Studies Program			GGB	15.232 / 15.09-JV-11221633-222	24,580	0
Environmental Quality and Protection Resource Management			GZA	15.236	2,865	0
Environmental Quality and Protection Resource Management			GGB	15.236 / 15.ESA041010 1422 L09AC1	33,361	0
Environmental Quality and Protection Resource Management			PKA	15.236 / 15.L09AC15341	232,323	0
Environmental Quality and Protection Resource Management			PIA	15.236 / 15.L09AC15362	29,313	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15519	2,761	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15621	28,682	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15698	23,548	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15878	30,000	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15879	23,000	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15880	9,520	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15882	6,781	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15883	6,900	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15884	3,750	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15926	7,154	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16008	2,643	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16082	142	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16083	399	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16084	43,365	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16130	51,500	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16243	1,226	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC16435	138	0
Management Initiatives		GFB	15.239	39,974	0
Small Reclamation Projects		PBA	15.503 / 15.08FG402776	106,666	0
Bat Surveys-Dolores River Canyon-II		PBA	15.CAA060005	5,724	0
Bat Data on Abandoned Mines		PBA	15.CAA060006	2,365	0
Environmental Correlates of Spatial Dist		GGB	15.L08AC14220	7,515	0
San Luis Valley Water FY10		PBA	15.L09PX01069	17,380	0
Colorado Bird Breeding Atlas II		GSA	15.LLCCOS05000 L11100000 MRO	5,000	0
Contract		GWA	15.Order#L08PX00937	14,000	0
San Luis Valley Water FY07		PBA	15.SLVW-2007	20,000	0
SUBTOTAL DIRECT FROM:				124,186,779	179,193
PASS-THROUGH PROGRAMS FROM:					
The Nature Conservancy					
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.2009-0037-005 TO #201	12,796	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				12,796	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR				124,199,575	179,193
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
Coop Agreement		GCA	15.00-FC-40-3880	680	0
Russel Lakes O&M		PBA	15.04FC402203	22,311	0
Maint of 4 Western Colo Reservoirs		PJA	15.05FC402274	319,200	0
Navajo Water System COOP Agreement		PJA	15.05FC601983	452,152	0
CLOSE BASIN PROJECT		PEA	15.05PC400107	11,011	0
WILLIAMS FORK OPERATIONS AND MAINT- BOR		PEA	15.06FC402455	7,653	0
Assessment of Native Species Tolerance a		GGB	15.07FC602204	17,358	0
Middle Rio Grande Larval Fish Identifica		GGB	15.08-FC-40-2811 CESU9-FG-8	72,007	0
Identification + Curation of Larval + Ju		GGB	15.09-FG-40-2858	110,822	0
Yampa + Middle Green CPM + RBS Larval Su		GGB	15.09-FG-40-2859	88,648	0
Middle Yampa Smallmouth Bass + Northern		GGB	15.09-FG-40-2860	290,641	0
Abundance Estimates for Colorado Pikemin		GGB	15.09-FG-40-2861	28,453	0
Annual YOY Colorado Pikeminnow Fall Moni		GGB	15.09-FG-40-2862	6,465	0
Evaluating Effects of Non-Native Predato		GGB	15.09-FG-40-2863	58,108	0
Evaluating Effects of Non-Native Predato		GGB	15.09-FG-40-2863 Mod 2	576	0
Chemically Fingerprinting Nonnative Fish		GGB	15.09-FG-40-2864	44,062	0
Chemically Fingerprinting Nonnative Fish		GGB	15.09-FG-40-2864 MOD #002	9,428	0
Monitoring Effects of Flaming Gorge Dam		GGB	15.09-FG-40-2873	55,965	0
Guide to Cyprinid Larvae (Project No. 14		GGB	15.09-FG-40-2886	6,739	0
Population Estimate of Humpback Chub in		GGB	15.09-FG-40-2898	2,684	0
Floodplain Inundation + Entrainment Stud		GGB	15.09-FG-40-2900	570	0
Barrier Design Criteria for White Sucker		GGB	15.09-FG-40-2906	41,964	0
Lone Dome Wetlands Area O & M		PBA	15.09FG402855	28,904	0
Water Reclamation and Reuse Program		GGB	15.504 / 15.08PG301263	24,343	0
Water Desalination Research and Development Program		BAA	15.506 / 15.04-FC-40-2156	79,258	1,401,425
Water 2025		GGB	15.507 / 15.99-FC-60-12140 MOD.	11,281	0
Fish and Wildlife Coordination Act		PBA	15.517 / 15.R10AP40003	43,013	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		PBA	15.529 / 15.07FG402653	516	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.08-FG-40-2730 CESU9-F	19,900	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.9-FG-81-0143 09-FC-40	37,172	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40010	41,407	0
Water Conservation Field Services Program (WCFSFP)		GGB	15.530 / 15.09FG02368	1,600	0
Water Conservation Field Services Program (WCFSFP)		GGB	15.530 / 15.R09AP62419	15,538	0
Western Slope Rehabilitation		PJA	15.B605FC402431	19,203	0
Demonstrating Limited Irrigation Technol		GGB	15.R06AP60012	13,508	0
Multi-Temporal High-Resolution GIS-Based		GGB	15.R06AP60014	14,598	0
Implementing a Framework to Assess Uncer		GGB	15.R10AC80308 #2	18,160	0
HYDROLOGIC DATA COLLECTION CLOSED BASIN PROJECT		PEA	15.R10PC40034	21,271	0
SUBTOTAL DIRECT FROM:				2,037,169	1,401,425
PASS-THROUGH PROGRAMS FROM:					
Central State University					
Water Reclamation and Reuse Program		GGB	15.504	16,555	0
New Mexico Interstate Stream Commission					
Decision Support Systems for Efficient I		GGB	15.2008-RGB-02 Amend #1	77,089	0
Northern Colorado Water Conservancy Dist					
Water Conservation Field Services Program (WCFSFP)		GGB	15.530	6,248	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				99,892	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				2,137,061	1,401,425
DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
DEPARTMENT OF THE INTERIOR					
Unclassified Grants and Contracts		TAA	15.000	652,884	0
Walking Through The Water Year		GGB	15.07FG02246/R07AP60005	52,110	0
Evaluation of the Effects of Fertility C		GGB	15.H2370094000 TO#J23400900	41,069	0
Implement Light Study Recommendations an		GGB	15.J1586100010 CSURM-189	725	0
SUBTOTAL DIRECT FROM:				746,788	0
PASS-THROUGH PROGRAMS FROM:					
New Mexico Interstate Stream Commission					
Decision Support Systems for Efficient I		GGB	15.2008-RGB-02 Amend #2	94,891	0
University of Southern California					
CSU-LANDER		GGB	15.PO Number 124519	39,656	0
CSU-LANDER		GGB	15.PO Number142316	19,583	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				154,130	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				900,918	0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.06HQGR0075 Amd 005	8,399	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.06HQGR0075 Mod 5	15,589	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.06HQGR0075 Mod 6	49,644	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.06HQGR0075 mod 6	11,864	4,850
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.07HQAG0164	7,528	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.07HQAG0165 Mod 2	5,890	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.08HQGR0087	0	4,585
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.08HQGR0142	5,413	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G09AP00143	0	39,300
Earthquake Hazards Reduction Program		GGB	15.807 / 15.G09AP00011	12,569	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0016	222	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0020	69,056	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0023	210,700	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0024	17,100	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0025	12,733	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0026	150,315	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0027	57,753	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004/4004CS0028	95,032	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04HQAC0121 G09AC00230	5,136	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04HQAG0121 / 412HS003	25,000	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04HQAG0121 4121HS0033	49,661	0
U.S. Geological Survey: Research & Data Acquisition		PIA	15.808 / 15.05ERAG0018	9,699	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.1434-HQ-97-RU-01552 R	131,739	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.4004CS0029 / 04CRAG00	41,472	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G09AC00294	106,985	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G09AC00433	78,402	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00102	1,349	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00392 amend 0001	28,420	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00412	35,000	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00426/09-8327-00	23,096	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00463	18,507	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC0078 G09AC00237	29,830	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC0078 G09AC00425	34,203	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC0084	5,077	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G10AC00399	396	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G10AC00400	867	0
SUBTOTAL DIRECT FROM:				1,358,646	48,735
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				1,358,646	48,735
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
National Park Service Centennial Challenge		GGB	15.406 / 15.H2380040001 J23700905	35,552	0
Historic Preservation Fund Grants-In-Aid		GCA	15.904	905,796	96,015
Technical Preservation Services		GGB	15.915 / 15.CAH120090004/J1434090	7,219	0
Technical Preservation Services		GGB	15.915 / 15.H1200090004/J12420903	39,810	0
Technical Preservation Services		GGB	15.915 / 15.H237009400 J23700925	14,280	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2350097	494,001	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2380091	28,401	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J23800925	37,728	0
Outdoor Recreation: Acquisition, Development and Planning		GGB	15.916 / 15.H2370094000/J23800910	104,137	0
Outdoor Recreation: Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2004	88,766	0
Outdoor Recreation: Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2005	48,376	0
Outdoor Recreation: Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2006	0	42,810
Outdoor Recreation: Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2007	13,562	4,811
Outdoor Recreation: Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2008	67,455	0
Native American Graves Protection and Repatriation Act		GCA	15.922	27,927	0
Mission 66 Historic Context for Rocky Mo		GGB	15.H1200040001 J15260085488	705	0
Phd Graduate Assistantship To Assist Wit-Doi-Nps-National Park Service		GGB	15.H1200040001 J7350060006	27,094	0
Vegetation Classification of Great Sand		GGB	15.H1200040001 CSU-34/29/21	22,327	0
Assessment of Status + History of Prair		GGB	15.H1200040001 CSURM-104/94	166	0
Modeling Effects of Alternative Transpor		GGB	15.H1200040001 CSURM-106	11,826	0
Evaluate Reference Meadows + Develop Res		GGB	15.H1200040001 CSURM-108/14	15,261	0
Wetland Protocol Development		GGB	15.H1200040001 CSURM-109/42	1,658	0
Meadow Ecological Integrity Protocol Dev		GGB	15.H1200040001 CSURM-114/52	24,355	0
Effects of Pathway Activities on Behavio		GGB	15.H1200040001 CSURM-115/73	55,776	0
The Role of Herbivory + Hydrologic Condi		GGB	15.H1200040001 CSURM-116	631	0
Charting a Course for Parks to Effective		GGB	15.H1200040001 CSURM-117	17,659	0
Bison Demographics Analysis		GGB	15.H1200040001 CSURM-118	4,069	0
Investigation of Nitrogen Deposition int		GGB	15.H1200040001 CSURM-121	1,931	0
Field Studies of Masking Effects of Anth		GGB	15.H1200040001 CSURM-125	34,804	0
Water Rights - Technical Assistance on a		GGB	15.H1200040001 CSURM-126	7,437	0
Bison Ecology in San Luis Valley		GGB	15.H1200040001 CSURM-129	17,222	0
Develop Landscape-Scale Gunnison Sage-Gr		GGB	15.H1200040001 CSURM-132	5,537	0
Assessing Alternative to Mechanical Fuel		GGB	15.H1200040001 CSURM-133/88	30,569	0
Editing Assistance wth NPS Vegetation M		GGB	15.H1200040001 CSURM-135/86	8,621	0
Data Collection Support Restoration Desi		GGB	15.H1200040001 CSURM-136	7,753	0
Developing Wetland Restoration Plan		GGB	15.H1200040001 CSURM-138/10	21,964	5,660
Develop Communications Materials for Soc		GGB	15.H1200040001 CSURM-141	4,942	0
Wetland Monitoring Protocol + Survey		GGB	15.H1200040001 CSURM-143	16,800	0
Establishing Context for River Restorati		GGB	15.H1200040001 CSURM-147	24,599	0
Develop Final Restoration Design + Contr		GGB	15.H1200040001 CSURM-148/14	18,562	0
Assessing Gunnison Sage-Grouse Associati		GGB	15.H1200040001 CSURM-149	4,998	0
Data Collection + Modeling Support Resto		GGB	15.H1200040001 CSURM-150	27,643	0
Integrated Pest Management Plan And Educ-Doi-Nps-National Park Service		GGB	15.H1200040001 CSURM-45	1,079	0
Assess the Condition of the Pecos River		GGB	15.H1200040001 CSURM-68, 78	2,325	0
Model Update + Application for Elk Popul		GGB	15.H1200040001 CSURM-81	862	0
Elk + Bison Ecological Modeling in Great		GGB	15.H1200040001 CSURM-87	19,485	0
National Natural Landmarks Evaluation		GGB	15.H1200040001 CSURM-90	1,291	0
Integration Water Quality, Habitat, + Be		GGB	15.H1200040001 CSURM-92	12,717	0
NPS Administrative History of Grazing		GGB	15.H1200040001 J1242050063	18,311	0
Administrative History of Great Sand Dun		GGB	15.H1200040001 J1242090001	25,924	0
Southeast Coast Network Database Program-Doi-Nps-National Park Service		GGB	15.H1200040001 TO J21140600	105,980	0
National Park Service Historic Building		GGB	15.H1200040001/CSURM-74	(14)	0
Restore Snake River Gravel Pit, John D.		GGB	15.H1200040002 CSUCP-105	1,007	0
Developing Concepts for Stream Channel +		GGB	15.H1200040002 CSUCP-122/10	1,963	0
Restoration Native Plant Communities Fol		GGB	15.H1200040002 CSUCP-125	40,404	0
Developing Standards Protect Natural Sou		GGB	15.H1200040002 CSUCP-126	36,895	0
Strategic Planning for Appropriate Manag		GGB	15.H1200040002 CSUCP-130/12	125,615	0
GIS Technical Support for NPS Intermount		GGB	15.H120004001/J1242060300	123,508	0
Environmental History of Little Bighorn		GGB	15.H1200090004 J1380109301	40,328	0
Rocky Mountain Inventory and Monitoring		GGB	15.H1200090004 / J211909001	26,175	0
Occupancy Survey + Habitat Model for Bea		GGB	15.H1200090004 CSURM-157	21,921	0
Bark Beetles, Fuel + Future Fire Hazard		GGB	15.H1200090004 CSURM-158	3,690	0
Evaluate Reference Meadows + Develop Res		GGB	15.H1200090004 CSURM-159	8,840	0
Integrating Natural Resource + Cultural		GGB	15.H1200090004 CSURM-160	47,513	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Effects of Pathway Activities on Behavior		GGB	15.H1200090004 CSURM-164	2,302	0
Vegetation Map Report Writing, Editing + Lewis + Clark National Historical Trail		GGB	15.H1200090004 CSURM-165	3,772	0
Developing a Wetland Delineation + Resto		GGB	15.H1200090004 CSURM-168	13,763	15,855
Lead Editing + Writing Assistance with V Hydrologic + Sediment Transport Monitori		GGB	15.H1200090004 CSURM-170	23,003	0
Environmental History of the Kawuneeche		GGB	15.H1200090004 CSURM-182	1,294	0
Willow Decline in Rocky Mountain Nationa		GGB	15.H1200090004 CSURM-188	3,103	0
Developing a Restoration Plan for the Ra		GGB	15.H1200090004 J1526095208	16,196	0
Gun Grouse Pop Demo + Hab Use		GGB	15.H1200090004 J1526105125	974	0
Guidance and Technical Support to the NR		GGB	15.H120040001/J8750060521 C	2,483	0
Soil Resources Inventory Project		PBA	15.H1379070054	10,304	0
Evaluation of Water and Soil Samples fro		GGB	15.H230040001/J2370081524	46,416	0
Technical Assistance to NPS Wildlife Hea		GGB	15.H2370094000 - J236009707	227,903	0
Biological Resource Management in Nation		GGB	15.H2370094000 J 2340 09 00	24,444	0
Understanding Audiences to Get the Lead		GGB	15.H2370094000 J2340090037	81,866	0
Technical Assistance for Veterinary Path		GGB	15.H2370094000 J2340090051	7,819	0
Biological Resource Management in Nation		GGB	15.H2370094000 J2340090059	10,789	0
Experimental Determination of Secondary		GGB	15.H2370094000 J2340100021	22,868	0
Inventorying + Monitoring Natural Resour		GGB	15.H2370094000 J2340100034	7,071	0
2010 Student Intern Task Agreement for N		GGB	15.H2370094000 J2350098602	80,035	0
Advanced Analysis Toward Metrics of Huma		GGB	15.H2370094000 J2360103009	358,280	0
Science Workshop to Support Winter Use P		GGB	15.H2370094000 J2370102085	1,979	0
Biological Resource Management in Nation		GGB	15.H2370094000 J2390090181	19,017	0
Field Studies of the Masking Effects of		GGB	15.H2370094000 J2390100113	19,301	0
Continuation of Geographic Information		GGB	15.H2370094000 TO J234009000	40,509	0
Research to Support Development of Visit		GGB	15.H2370094000 TO J23900901	91,039	0
Status and Trends of Impaired, Threatene		GGB	15.H2370094000 J2551095201	119,580	0
Assistance for Visibility Data Analysis		GGB	15.H2370094001 J2390090188	17,241	8,016
Assistance for Visibility Data Analysis		GGB	15.H2380040001 J2380081027	103,467	0
Metrics of Human Responses to Natural So		GGB	15.H2380040002 TO J2350064	(41)	0
Status and Trends of Impaired, Threatene		GGB	15.H2380040001 J2350086188	509,362	0
Development of Natural Resource Educatio		GGB	15.H2380040001 J2390070027	115,198	0
Research And Development Of Processes An-Doi-Nps-National Park Service		GGB	15.H2380040001 TO J2380050	103,596	0
Biological Resource Management in Nation		GGB	15.H2380040001 J#2370083535	25,335	0
NPS Vegetation Mapping Inventory, the Na		GGB	15.H2380040001 J#255108C103	44,789	0
Technical Assistance to the NPS Wildlife		GGB	15.H2380040001 J2340030039	55,985	0
Using Native Annual Plant Species to Sup		GGB	15.H2380040001 J2340060027	47,559	0
Using Climate Change Scenario Planning t		GGB	15.H2380040001 J2340070017	92,196	0
Transport and Deposition of Airborne Nit		GGB	15.H2380040001 J2340070052	46,242	0
Inventorying + Monitoring Natural Resour		GGB	15.H2380040001 J2340080057	14,844	0
Develop Communications Materials for Nat		GGB	15.H2380040001 J2350086191	273,564	0
Rodeo Beach Wetland Complex Final Restor		GGB	15.H2380040001 J2360086097	368,324	0
Preservaton, Protection, + Management of		GGB	15.H2380040001 J2370062523	42,124	0
Technical Support to Evaluate Fertility		GGB	15.H2380040001 J2380081023	2,094	0
Technical Support to Evaluate Fertility		GGB	15.H2380040001 T.O. J2380060	188,202	0
Desired Condition Statement + Assessment		GGB	15.H2380040001 TO J23400070	(619)	0
Vegetation Mapping Information Managemen		GGB	15.H2380040001 TO J23400080	16,969	0
Fire Management in National Parks - Rese		GGB	15.H2380040001 TO J23400500	1,711	0
Soil Resources Inventory Project		GGB	15.H2380040001 TO J23400600	137,951	0
GIS, Remote Sensing, CPS, and Mobil Mapp		GGB	15.H2380040001 TO J23400700	12,894	0
Document Invasive, Alien Plants in Natio		GGB	15.H2380040001 TO J23700501	61,563	0
Characterizing Wildland Fire Particulate		GGB	15.H2380040001/ J2551053034	41,885	0
Preservaton, Protection, + Management of		GGB	15.H2380040001/J23400070009	263	0
Clean Water Act Impairments And Use Desi-Doi-Nps-National Park Service		GGB	15.H2380040001/J2350075181	65	0
Integration of NPS/USGS Water Resources		GGB	15.H2380040001/J2380070178	(2,542)	0
Engineering Research, Development, and T		GGB	15.H2380040001/J2380070206	4,197	0
Digital Information Management -Doi-Nps-National Park Service		GGB	15.H2380040001/J2380081010	34,712	0
Guidance + Technical Support to the Soun		GGB	15.H2380040001/J2390080006	367,612	0
Veterinary Diagnostics for Wildlife Spec		GGB	15.H2380040001/J2551075137	148,480	0
Coordinate the Collection, Quality Assur		GGB	15.H2380040002 02-19/J2485	(981)	0
Inventorying + Monitoring Natural Resour		GGB	15.H2380040002 TO 04-20 Mo	3,903	0
Research to Support Development of Visit		GGB	15.H2380040002 J2340060040	11,008	0
Electronic, Updatable, and Accessible Hi		GGB	15.H2380040002 J2360075157	72	0
National Historic Landmark Survey (HABS)		GGB	15.H2380040002 J2485050105	14,013	12,274
National Historic Landmark Nomination of		GGB	15.J1242090046 CSURM-178	13,288	0
Integrated Pest Management Plan and Educ		GGB	15.J1242090047	6,457	0
Archaeological Inventory		GGB	15.J1264070024 CSURM-93	40	0
GIS Curriculum		GGB	15.J1310080018 H1200040001	1,483	0
Pilot Study Mercury Depositon in MV Nat Park		CSA	15.J1470050627	8,386	0
Assessing Back Country Camper'S Adoption-Doi - Us Department Of The Interio		CSA	15.J1492070082/FLC-06	19,681	0
A Cultural, Social, and Environmental Hi		CSA	15.J1496090024	4,583	0
Exploring Rmnp Visitors Information Sour-Doi-Nps-National Park Service		GGB	15.J1526085240 CSURM-112	3,420	0
Investigation into the Relationships Bet		GGB	15.J1526085283 H1200040001	14,348	0
Catalog Museum Objects and Improved Coll		GGB	15.J1526085383 H1200040001	2,480	0
Historic Trail Archival Research and Nat		GGB	15.J1526095225/CSURM-155	13,990	0
NPS Interns		GGB	15.J1586080020 CSURM-134	11,324	0
INTERNS & UNDERGRAD EMPLOYEES		GGB	15.J1596080299 CSUCP-128	29,729	0
PT.2 INTERNS & UNDERGRAD EMPLOYEES		CZA	15.J2118070022-MSC	2,392	0
		CZA	15.J2118090007 PROJECT #MSC	6,192	0
		CZA	15.J2118090012 PROJECT #MSC	3,271	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Chronic Wasting Disease Diagnostic Servi		GGB	15. J2340070064	9,106	0
Characterizing Reactive Nitrogen in Rock		GGB	15. J2350093004	290,116	0
Museum Exhibit Plan, FT Union Nat Monument		CSA	15. J7230090005	8,225	0
Hydrology Study for Aztec Ruins		CSA	15. J7380050008	4,864	0
Development of a Resource Stewardship St		GGB	15. J7500100013 R7500100013	3,909	0
Plant Community And Soil Nitrogen Respon-Doi-Nps-National Park Service		GGB	15.Task Agreement J23500861	31,900	0
Catalog 4500 Moth + Butterfly Specimens		GGB	15.Task J1378050007 CSUCP-1	3,440	0
Monitoring Saltcedar (Tamarix) Biologica		GGB	15.task J1404084238 CSUCP-1	3,320	0
SUBTOTAL DIRECT FROM:				7,629,029	185,441
PASS-THROUGH PROGRAMS FROM:					
Virginia Polytechnic Institute					
Half Dome Cables Modeling and Visitor Us		GGB	15.CR-19019-432707	7,046	0
Yellowstone Park Foundation					
Vanishing Wetlands of Yellowstone Nation		GGB	15.09052704	34,046	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				41,092	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				7,670,121	185,441
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PAA	15.250	18,543	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15.250 / 15.S07AP12427	18,649	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15.250 / 15.S09AF15116	1,258,803	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15.250 / 15.S10AF16133	986,742	0
Abandoned Mine Land Reclamation (AMLR) Program		PAA	15.252	4,291	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S07AF12389	166,041	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S08AP12697	1,714,067	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S09AP15261	3,241,206	31,000
SUBTOTAL DIRECT FROM:				7,408,342	31,000
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR				7,408,342	31,000
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
Air Force Academy Biological Inventory		GGB	15.601819J307	2,673	0
Amphibian and Reptile survey, Report and		GGB	15.601819J307	2,277	0
Noxious Weed Monitoring at the U.S. Air		GGB	15.601819J307	3,252	0
Preble s Meadow Jumping Mouse Population		GGB	15.601819J307	5,298	0
Roadside Impacts on Veg		PJA	15.601819J320	2,689	0
Fish & Wildlife Management Assistance		PBA	15.608 / 15.6018104J193	2,247	0
Fish & Wildlife Management Assistance		GGB	15.608 / 15.601816G434	33,916	0
Fish & Wildlife Management Assistance		GGB	15.608 / 15.601819J307	96,130	0
Fish & Wildlife Management Assistance		GGB	15.608 / 15.982108j111	43,571	0
Cooperative Endangered Species Conservation Fund		PBA	15.615 / 15.E-10-18	12,681	0
Cooperative Endangered Species Conservation Fund		PJA	15.615 / 15.E24R6	1,839	15,063
Cooperative Endangered Species Conservation Fund		PJA	15.615 / 15.E24R7	0	20,696
State Wildlife Grants		PBA	15.634 / 15.T32R1	180,016	0
State Wildlife Grants		PBA	15.634 / 15.T48R1	5,870	0
State Wildlife Grants		PBA	15.634 / 15.T50R1	3,611	0
State Wildlife Grants		PBA	15.634 / 15.T51R1	559	0
State Wildlife Grants		PBA	15.634 / 15.T54HM1	24,900	0
State Wildlife Grants		PBA	15.634 / 15.T56R1	35,009	0
State Wildlife Grants		PBA	15.634 / 15.T58R1	1,096	0
State Wildlife Grants		PBA	15.634 / 15.T59R1	26,429	0
State Wildlife Grants		PBA	15.634 / 15.T60R1	26,534	0
State Wildlife Grants		PBA	15.634 / 15.T61R1	6,046	0
State Wildlife Grants		PBA	15.634 / 15.T62R1	4,648	0
State Wildlife Grants		PBA	15.634 / 15.T63L1	365,155	0
Wildlife Without Borders- Latin America and the Caribbean		GGB	15.640 / 15.98210-8-G616	(2,386)	0
National Outreach and Communication Program		GGB	15.653 / 15.H 2370094000 J2551095	69,663	0
National Outreach and Communication Program		GGB	15.653 / 15.H2370094000 J2390090	38,922	0
Migratory Bird Monitoring, Assessment and Conservation		PBA	15.655 / 15.601818G439	3,177	0
Fact INF Survival-MTN Plovers		PBA	15.CO-N121B	49,476	0
SUBTOTAL DIRECT FROM:				1,045,298	35,759
PASS-THROUGH PROGRAMS FROM:					
Denver Botanic Gardens					
Research Grants (Generic)		GKA	15.650 / 15.10012009	12,715	0
Western Assoc. of Fish & Wildlife Agency					
MultiState Conservation Grant Program		GGB	15.628	19,640	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Wyoming Game & Fish Department		GGB	15.000757	67,900	0
Big Sandy River Larval Dispersal		GGB	15.634 / 15.000587	66,642	0
State Wildlife Grants		GGB	15.634 / 15.000951 Addendum No.1	51,624	7,053
State Wildlife Grants				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				218,521	7,053
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				1,263,819	42,812
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
National Spatial Data Infrastructure Competitive Cooperative Agreements Program		EGB	15.809	45,969	0
National Cooperative Geologic Mapping Program		GZA	15.810 / 15.05HQAG0036	4,892	0
National Cooperative Geologic Mapping Program		PIA	15.810 / 15.G09AC00192	134,169	0
Cooperative Research Units Program		GGB	15.812 / 15.1434-HQ-97-RU-01552 R	96,872	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00060	7,504	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00137	1,225	0
CO NATIONAL HYDROLOGIC DATA		PEA	15.G09AC00100	16,409	0
Mapping		GWA	15.R#0789297020	2,117	0
Workshop on Nonstationarity, Hydrologic		GGB	15.W26HM493209491	76,760	0
SUBTOTAL DIRECT FROM:				385,917	0
PASS-THROUGH PROGRAMS FROM:					
AmericaView					
National Land Remote Sensing_Education Outreach and Research		GGB	15.815 / 15.AV08-C001	9,804	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				9,804	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR				395,721	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				145,334,203	1,888,606

DEPARTMENT OF JUSTICE					
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
Prisoner Reentry Initiative Demonstration (Offender Reentry)		RAA	16.202	15,263	499,359
Prisoner Reentry Initiative Demonstration (Offender Reentry)		CAA	16.202 / 16.2006-RE-CX-0020	110,033	0
Residential Substance Abuse Treatment for State Prisoners		RAA	16.593	6,702	148,639
State Criminal Alien Assistance Program		CAA	16.606	4,049,622	0
Community Prosecution and Project Safe Neighborhoods		RAA	16.609	14,110	190,107
Edward Byrne Memorial Justice Assistance Grant Program		RAA	16.738	405,957	2,358,246
Criminal and Juvenile Justice and Mental Health Collaboration Program		JAA	16.745 / 16.2008-MO-BX-0003	106,978	0
Criminal and Juvenile Justice and Mental Health Collaboration Program		JAA	16.745 / 16.2009-MO-BX-0040	54,141	0
SUBTOTAL DIRECT FROM:				4,762,806	3,196,351
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				4,762,806	3,196,351
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					
State Justice Statistics Program for Statistical Analysis Centers		RAA	16.550	38,296	0
National Criminal History Improvement Program (NCHIP)		RAA	16.554	38,866	189,127
SUBTOTAL DIRECT FROM:				77,162	189,127
SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE				77,162	189,127
CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)		RAA	16.203	59,582	0
SUBTOTAL DIRECT FROM:				59,582	0
SUBTOTAL CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				59,582	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)					CFDA / OTHER ID NUMBER		
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
DEPARTMENT OF JUSTICE							
DIRECT FROM:							
DEPARTMENT OF JUSTICE							
ARRA-Victims Assistance Formula Grant				RAA	16.801	14,319	388,055
ARRA-Victims Compensations Formula Grant				RAA	16.802	22,173	822,845
ARRA-Justice Assistance Grant				RAA	16.803	500,658	4,614,333
SUBTOTAL DIRECT FROM:						537,150	5,825,233
PASS-THROUGH PROGRAMS FROM:							
7th Judicial District Drug Task Force Justice Assistance Grant, OCDEF, Byrne				RAA	16.7th Judicial District -	12,161	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						12,161	0
SUBTOTAL DEPARTMENT OF JUSTICE						549,311	5,825,233
DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE							
PASS-THROUGH PROGRAMS FROM:							
City and County of Denver Drug Court Discretionary Grant Program				JAA	16.585 / 16.GE00152	4,473	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						4,473	0
SUBTOTAL DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE						4,473	0
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE							
DIRECT FROM:							
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE							
Law Enforcement Assistance: Narcotics and Dangerous Drugs Training Drug Enforcement Administration				OAA RAA	16.004 16.Drug Interdiction Task F	23,987 13,072	0 0
SUBTOTAL DIRECT FROM:						37,059	0
SUBTOTAL DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE						37,059	0
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE							
DIRECT FROM:							
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE							
FBI Managed Task Force				RAA	16.FY 2010 State and Local	3,249	0
Safe Streets Task Force				RAA	16.SSTF initiative (RMSSTF)	13,076	0
Metro Gang				RAA	16.Safe Streets	18,949	0
Joint Terrorism Task Force				RAA	16.Task Force File #66F-DN-	516	0
SUBTOTAL DIRECT FROM:						35,790	0
SUBTOTAL FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE						35,790	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE							
DIRECT FROM:							
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE							
National Institute of Justice Research, Evaluation, and Development Project Grants				RAA	16.560	8,398	0
National Institute of Justice Research, Evaluation, and Development Project Grants				CAA	16.560 / 16.2006-IJ-CX-0015	83,274	0
SUBTOTAL DIRECT FROM:						91,672	0
PASS-THROUGH PROGRAMS FROM:							
7th Judicial District Drug Task Force National Institute of Justice Research, Evaluation, and Development Project Grants				RAA	16.560 / 16.JAG,OCDEFF & Byrne	300,356	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						300,356	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE						392,028	0
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							
DIRECT FROM:							
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							
Paul Coverdell Forensic Sciences Improvement Grant Program				RAA	16.742	15,642	320,729
SUBTOTAL DIRECT FROM:						15,642	320,729
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						15,642	320,729

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
Crime Victim Assistance		RAA	16.575	333,097	5,682,046
Crime Victim Compensation		RAA	16.576	109,623	3,385,167
SUBTOTAL DIRECT FROM:				442,720	9,067,213
SUBTOTAL OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE				442,720	9,067,213
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE					
Public Safety Partnership & Community Policing Grants		RAA	16.710	73,745	32,283
Public Safety Partnership & Community Policing Grants		TAA	16.710	374,000	0
SUBTOTAL DIRECT FROM:				447,745	32,283
SUBTOTAL OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE				447,745	32,283
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					
Bureau of Justice Assistance		RAA	16.Bulletproof Vest Partner	20,837	0
SUBTOTAL DIRECT FROM:				20,837	0
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE				20,837	0
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
Postconviction DNA Testing		LAA	16.2009-DN-BX-K242	126,066	87,588
ARRA-Violence Against Women		RAA	16.588	113,297	1,009,550
Violence Against Women Formula Grants		RAA	16.588	139,549	1,646,721
Grants to Encourage Arrest Policies and Enforcement of Protection Orders		JAA	16.590 / 16.2004-WE-AX-0003	74,071	0
Grants to Encourage Arrest Policies and Enforcement of Protection Orders		JAA	16.590 / 16.2009-WE-AX-0037	53,288	0
Forensic DNA Backlog Reduction		RAA	16.NIJ's FY 2009 Forensic D	7,132	0
SUBTOTAL DIRECT FROM:				513,403	2,743,859
PASS-THROUGH PROGRAMS FROM:					
Front RangeTask Force					
Front RangeTask Force		RAA	16.HIDTA & OCEDEF	23,643	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				23,643	0
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				537,046	2,743,859
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
Services For Trafficking Victims		RAA	16.320	33,181	46,117
SUBTOTAL DIRECT FROM:				33,181	46,117
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE				33,181	46,117
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE					
Sexual Assault Services Program		RAA	16.017	6,996	32,576
Supervised Visitation, Safe Havens for Children		RAA	16.527 / 16.DEA Overtime	60,799	0
SUBTOTAL DIRECT FROM:				67,795	32,576
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE				67,795	32,576

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
Juvenile Accountability Block Grants		RAA	16.523	25,041	722,274
Juvenile Justice & Delinquency Prevention: Allocation to States		RAA	16.540	235,365	539,455
Part E -Developing, Testing and Demonstrating Promising New Programs		JAA	16.541 / 16.2009-DC-BX-0093	60,394	0
Title V: Delinquency Prevention Program		RAA	16.548	2,662	75,377
Enforcing Underage Drinking Laws Program		TAA	16.727	309,196	0
Protecting Inmates and Safeguarding Communities Discretionary Grant Program		CAA	16.735 / 16.2006-RP-BX-0045	8,285	0
Anti-Gang Initiative		RAA	16.744	25,886	33,457
SUBTOTAL DIRECT FROM:				666,829	1,370,563
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE				666,829	1,370,563
SUBTOTAL DEPARTMENT OF JUSTICE				8,150,006	22,824,051

DEPARTMENT OF LABOR					
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR					
DIRECT FROM:					
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR					
Labor Force Statistics		KAA	17.002	1,627,359	0
Compensation & Working Conditions		FAA	17.005 / 17.W9J78108 8Q	29,344	0
SUBTOTAL DIRECT FROM:				1,656,703	0
SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR				1,656,703	0
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
UI ARRA		KAA	17.225	1,363,119,460	0
Unemployment Insurance		KAA	17.225	1,089,427,375	45,300
ARRA - Aging TITLE V		IHA	17.235	235,480	0
Senior Community Service Employment Program		IHA	17.235	1,129,513	0
Trade Adjustment Assistance		KAA	17.245	3,296,541	260,613
WIA Pilots, Demonstrations, and Research Projects		KAA	17.261	167,340	391,159
WIA Pilots, Demonstrations, and Research Projects		GSA	17.261 / 17.EA-19031-09-60-A-8	57,229	0
Work Incentive Grants		KAA	17.266	186,305	356,429
H-1B Job Training Grants		KAA	17.268	528,869	3,705,671
Community Based Job Training Grants		GJH	17.269	178,855	0
Community Based Job Training Grants		GJM	17.269	196,396	0
Community Based Job Training Grants		KAA	17.269	108,306	502,653
Reintegration of Ex-Offenders		RAA	17.270	2,027	38,246
Permanent Labor Certification for Foreign Workers		KAA	17.272	112,212	0
ARRA NUR		GJH	17.275	53,906	0
ARRA SESP Green Jobs Prog		KAA	17.275	103,702	0
Reed Act Administration		KAA	17.999	901,268	0
UI FECA (UCFE, UCX)		KAA	17.UNKNOWN	21,437,515	0
SUBTOTAL DIRECT FROM:				2,481,242,299	5,300,071
PASS-THROUGH PROGRAMS FROM:					
Metro Denver Economic Development Corporation					
WIA Pilots, Demonstrations, and Research Projects		GGB	17.261	19,377	0
Metro Denver WIRED Initiative					
WIA Pilots, Demonstrations, and Research Projects		GJL	17.261	109,751	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				129,128	0
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR				2,481,371,427	5,300,071
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Mine Health & Safety Grants		PKA	17.600 / 17.MS187830955R	70,146	0
Mine Health & Safety Grants		PKA	17.600 / 17.MS201131055R	113,073	0
Brookwood-Sago Grant		PKA	17.603 / 17.BS1782408060	45,546	0
SUBTOTAL DIRECT FROM:				228,765	0
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				228,765	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)				CFDA / OTHER ID NUMBER			
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR							
DIRECT FROM:							
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR							
				GGB	17.504 / 17.CS17683CS9	359,498	0
				GGB	17.504 / 17.CS17683CS9 Amd 4	14,666	0
				GGB	17.504 / 17.CS17683CS9 Amd3	14,940	0
				GGB	17.504 / 17.CS19358CS0	750,268	0
				GGB	17.504 / 17.OSHA-21D-2009-001 CS1	12,516	0
SUBTOTAL DIRECT FROM:						1,151,888	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR						1,151,888	0
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR							
DIRECT FROM:							
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR							
				AAA	17.802	7,939	0
				AAA	17.805	95,593	283,055
SUBTOTAL DIRECT FROM:						103,532	283,055
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR						103,532	283,055
SUBTOTAL DEPARTMENT OF LABOR						2,484,512,315	5,583,126

DEPARTMENT OF STATE							
DEPARTMENT OF STATE							
DIRECT FROM:							
DEPARTMENT OF STATE							
				GGB	19.EEM-A-00-10-00001	18,768	0
SUBTOTAL DIRECT FROM:						18,768	0
PASS-THROUGH PROGRAMS FROM:							
World Learning							
				GGB	19.S-ECAAE-07-CA-064(MA)-A0	121,597	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						121,597	0
SUBTOTAL DEPARTMENT OF STATE						140,365	0
SUBTOTAL DEPARTMENT OF STATE						140,365	0

DEPARTMENT OF TRANSPORTATION							
DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
DEPARTMENT OF TRANSPORTATION							
				TAA	20.000	442,707	0
				GGB	20.DTFH61-09-P-00149	14,936	0
SUBTOTAL DIRECT FROM:						457,643	0
PASS-THROUGH PROGRAMS FROM:							
Dunlap and Associates, Inc.							
				GGB	20.DTNH22-05-D-35043	29,280	0
LSC Transportation Consultants Inc.							
				GGB	20.TCRP Project H-38	(1,056)	0
National Coop. Highway Research Program							
				GGB	20.HR 14-17 Mod 5	25,685	18,809
North Dakota State University							
				GGB	20.762 / 20.DTRT07-G-0008 #3	152,012	0
				GGB	20.DTRT07-G-0008	10,020	0
				GGB	20.DTRT07-G-0008	(2,000)	0
				GGB	20.DTRT07-G-0008	3,216	0
				GGB	20.DTRT07-G-0008	8,747	0
				GGB	20.DTRT07-G-0008	2,700	0
				GGB	20.DTRT07-G-0008	(41)	0
				GGB	20.DTRT07-G-0008	11,441	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Local Management		GGB	20.DTRT07-G-0008	1,183	0
North Front Range Transportation Research		GGB	20.DTRT07-G-0008	1,376	0
Sustainable Concretes for Transportation		GGB	20.DTRT07-G-0008	503	0
Transportation Learning Network		GGB	20.DTRT07-G-0008	1,671	0
Use of Salvaged Utility Poles in Roadway		GGB	20.DTRT07-G-0008	6,182	0
Z-Spike Rejuvenation to Salvage Timber R		GGB	20.DTRT07-G-0008	1,099	0
Z-Spike Rejuvenation to Salvage Timbers		GGB	20.DTRT07-G-0008	10,733	0
Oklahoma State University Biobased Transportation Research		GGB	20.761 / 20.AB-5-61770.2.CSU1 Lar	19,316	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				282,067	18,809
SUBTOTAL DEPARTMENT OF TRANSPORTATION				739,710	18,809
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Airport Improvement Program		HAA	20.106	311,503	0
SUBTOTAL DIRECT FROM:				311,503	0
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				311,503	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Highway Research and Development Program		GGB	20.200 / 20.DTFH61-09-H-00004	114,264	0
Highway Research and Development Program		GGB	20.200 / 20.DTFH61-09-H-00004 Ame	353,326	0
National Summer Transportation Institute(NSTI)		GGJ	20.L49E	24,541	0
SUBTOTAL DIRECT FROM:				492,131	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				492,131	0
FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
National Motor Carrier Safety		RAA	20.218	2,894,111	862,476
Commercial Motor Vehicle Operator Training Grants		CJM	20.235	45,000	0
SUBTOTAL DIRECT FROM:				2,939,111	862,476
SUBTOTAL FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				2,939,111	862,476
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Federal Transit: Metropolitan Planning Grants		HAA	20.505	0	3,739,831
Formula Grants for Other Than Urbanized Areas		HAA	20.509	417,894	11,237,303
SUBTOTAL DIRECT FROM:				417,894	14,977,134
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				417,894	14,977,134
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Pipeline Safety Program Bass Grants		SGA	20.700	357,616	0
Interagency Hazardous Materials Public Sector Training and Planning Grants		NAA	20.703	183,866	46,323
SUBTOTAL DIRECT FROM:				541,482	46,323
SUBTOTAL PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				541,482	46,323
SUBTOTAL DEPARTMENT OF TRANSPORTATION				5,441,831	15,904,742

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)					CFDA / OTHER ID NUMBER		
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							
DIRECT FROM:							
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts					SDA 30.002	224,439	0
SUBTOTAL DIRECT FROM:						224,439	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						224,439	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						224,439	0

GENERAL SERVICES ADMINISTRATION							
GENERAL SERVICES ADMINISTRATION							
DIRECT FROM:							
GENERAL SERVICES ADMINISTRATION							
Election Reform Payments					VAA 39.011	190,392	0
ARRA					GLA 39.GS-08P-14114	33,940	0
SUBTOTAL DIRECT FROM:						224,332	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION						224,332	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION						224,332	0

LIBRARY OF CONGRESS							
LIBRARY OF CONGRESS							
DIRECT FROM:							
LIBRARY OF CONGRESS							
Teaching with Primary Sources					CKA 42.10/10/2006	384,344	0
Library of Congress - TPS Colorado					GTA 42.GA08C0012	245,465	0
Library of Congress - TPS Regional					GTA 42.GA08C0018	178,247	0
SUBTOTAL DIRECT FROM:						808,056	0
SUBTOTAL LIBRARY OF CONGRESS						808,056	0
SUBTOTAL LIBRARY OF CONGRESS						808,056	0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION							
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION							
DIRECT FROM:							
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION							
Aerospace Education Services Program					GFB 43.001	(22)	0
Aerospace Education Services Program					GGB 43.001 / 43.NNX08AV21G Amend 2	66,101	0
Aerospace Education Services Program					GGB 43.001 / 43.NNX09AD56G #2	172,972	0
Aerospace Education Services Program					GGB 43.001 / 43.NNX09AO39H	28,677	0
Aerospace Education Services Program					GGB 43.001 / 43.NNX10AG92G	4,533	0
Technology Transfer					GFB 43.002	552,222	259,170
Technology Transfer					GGB 43.002 / 43.NNX09AE19G	191,201	0
Technology Transfer					GGB 43.002 / 43.NNX10AK26G	2,956	0
Radiation Leukemogenesis- Admin Core					GGB 43.NAG9-1569 Supp #17	3,512	0
Radiation Leukemogenesis- Core A					GGB 43.NAG9-1569 Supp #17	11,983	8,646
Radiation Leukemogenesis- Proj 1					GGB 43.NAG9-1569 Supp #17	3,577	0
Radiation Leukemogenesis- Proj 3					GGB 43.NAG9-1569 Supp #17	0	17,189
Radiation Leukemogenesis- Proj 4					GGB 43.NAG9-1569 Supp #17	2	0
CloudSat					GGB 43.NAS5-99237 MOD 43	940,014	0
CloudSat - Univ of Wyoming Portion					GGB 43.NAS5-99237 MOD. 42	430,593	0
CloudSat					GGB 43.NAS5-99237 MOD. 43	1,060,142	14,972
Fingerprinting Native and Non-native Bio					GGB 43.NNG04GR36G	30,404	0
Northern Eurasian C-Land Use Climate Int					GGB 43.NNG05GA33G	6,387	0
Accounting for CO2 Fluxes in Agricultura					GGB 43.NNG05GL07G	188,311	0
Observational, Theoretical, and Modeling					GGB 43.NNG06GA54G SUPP 2	4,240	0
New Satellite Energy Balance and Water C					GGB 43.NNG06CC46G	34,630	0
Spatially-Explicit Estimates of Forest B					GGB 43.NNG06GE11A	1,651	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Investigation of Hygroscopicity and Clou		GGB	43.NN06GFG00G	2,320	0
HZE Radiation Modulation of Genetic Effe		GGB	43.NN304HD83G	3,963	0
Combined Position Emission Tomography an		GGB	43.NN307HD77G	735,753	0
Using NASA's Invasive Species Forecastin		GGB	43.NNS06AB01A	39,946	0
Radar-Based Studies of Convection, Aeros		GGB	43.NNX06AC11G	41,942	0
Atmospheric Modeling, Assimilation And S-Nasa - Natl Aeronautics & Space Ad		GGB	43.NNX06AC75G	193,891	0
NRA/NASA-Modeling, Analysis and Predicti		GGB	43.NNX06AC76G	130,648	0
A Global Forest Canopy Height + Vertical		GGB	43.NNX06AH36G	21,807	78,692
Continued Lidar Observation of Mesopause		GGB	43.NNX07AB64G	5,964	0
PMM Latent Heating Profiles		GGB	43.NNX07AD35G	110,725	0
TRMM Observations and Precipitation Micr		GGB	43.NNX07AD37G	167,556	0
Measurement of Rain and Mixed Phase Prec		GGB	43.NNX07AD47G	107,735	0
Integrated Studies for TRMM/GPM Model an		GGB	43.NNX07AD51G	96,648	0
The Next Generation Rainfall Retrieval A		GGB	43.NNX07AD75G	168,658	0
The Next Generation Rainfall Retrieval A-Nasa - Natl Aeronautics & Space Ad		GGB	43.NNX07AD75G	25,447	0
Assessing the Impact of Regime-Dependent		GGB	43.NNX07AD81G	73,525	0
Optimal Estimation of Precipitation Prof		GGB	43.NNX07AN88H	27,426	0
Observation of Aerosol Indirect Effects		GGB	43.NNX07AO24H	26,092	0
NASA Fellowship/Jason Fritz: Use of Spac		GGB	43.NNX07AO55H	33,416	0
NRA/Ground-Based Studies in Space Radiat		GGB	43.NNX07AP85G	390,663	0
A-Train Diagnostic Studies of Clouds,		GGB	43.NNX07AR11G	126,113	0
A Multi-Sensor Analysis of Light Precipi		GGB	43.NNX07AR97G	120,306	0
Telomeric Proteins in the Radiation/DNA		GGB	43.NNX08AB65G	328,030	0
AMSR-E Precipitation and its Relationshi		GGB	43.NNX08AF74G	62,028	0
Defining Subgrid Snow Distributions with		GGB	43.NNX08AI03G	147,869	0
African Carbon Exchange II: A Systems Ap		GGB	43.NNX08AI77G	232,191	73,113
NRA/Research Opportunities in Space + Ea		GGB	43.NNX08AK08G	366,792	96,461
Risk Mitigation for the Precipitation Pr		GGB	43.NNX08AL32G	104,957	0
High-Resolution Modeling of the Southern		GGB	43.NNX08AL72G	108,985	0
Modeling the Global Atmospheric		GGB	43.NNX08AM56G	18	0
Modeling the Global Atmospheric		GGB	43.NNX08AM56G	99,492	0
Export and Long Range Transport of Pollu		GGB	43.NNX08AN75G	111,181	0
A Long-Term Precipitation Dataset with U		GGB	43.NNX08AT04A	246,250	91,349
Fellowships for Graduate Students as Par		GGB	43.NNX08AT77G	114,944	0
Fellowships for Graduate Students as Par		GGB	43.NNX08AT77G	56,920	0
Using Satellite Observations of PBL Dept		GGB	43.NNX08AV04H	32,823	0
Positron Emission Tomography/Computerize		GGB	43.NNX08AY08G	257,605	0
Inter-comparison and Reliability Study o		GGB	43.NNX09AD72G	58,075	0
Terrestrial Ecology Science Definition +		GGB	43.NNX09AE53G	41,566	0
NASA Hurricane Science Team (HSRP) Meeti		GGB	43.NNX09AF77G	9,505	0
GPM Ground Validation Studies at Colorad		GGB	43.NNX09AG49G	11,969	0
Challenges + Opportunities in Remote Sen		GGB	43.NNX09AH56G	112,469	14,348
Estimates of Aboveground Biomass from Li		GGB	43.NNX09AI33G	116,920	68,451
On the Maintenance and Use of A-Train Si		GGB	43.NNX09AJ45G	94,356	17,652
Calipso Level 2 Products		GGB	43.NNX09AK02G	74,624	0
Radiation Quality and the Relationship b		GGB	43.NNX10AB36G	174,039	0
A Radar Enhanced Passive Microwave Retri		GGB	43.NNX10AG75G	1,210	0
Diagnostic Studies of Large-Scale Forcin		GGB	43.NNX10AG81G	28,533	0
Studies of Convection and Precipitation		GGB	43.NNX10AG88G	9,224	0
SUBTOTAL DIRECT FROM:				9,387,205	740,043
PASS-THROUGH PROGRAMS FROM:					
Calif. Inst. of Tech/Jet Propulsion Lab					
The Orbiting Carbon Observatory (OCO) Mi		GGB	43.1280999	90,124	(14,000)
Clouds, Energetics and Climate of the Or		GGB	43.1376136	47,881	0
Orbiting Carbon Observatory (OCO) Atmos		GGB	43.1380533 #4	578,317	0
CloudSat		GGB	43.1398644 Mod 1	58,923	0
Colorado Power Electronics, Inc.					
Standard Architecture Analysis and Testi		GGB	43.NNC07CA12C	12,818	0
Thermal and Dynamic Modeling and Testin		GGB	43.NNC07CA37C	3,134	0
Kromatid, Inc.					
Chromatid Painting for Chromosomal Inver		GGB	43.SBIR2008-1NNX09CE42P	2,913	0
Montana State University					
Aerospace Education Services Program		GGB	43.001 / 43.G223-07-W1439	64,323	0
National Space Biomedical Research Inst.					
A Radiation Dosimeter for Astronauts Dur		GGB	43.NCC 9-58-10 Proj RE01301	214,245	0
Associate Team Leader for Radiation Stud		GGB	43.PO # 5600283624 Line 30	37,116	0
Princeton University					
Developing Consistent Earth System Data		GGB	43.00001600 mod 2	53,967	0
Promega Corporation					
A Novel Biosimetry Method Based on Mut		GGB	43.PC-0001	40,414	0
SPACE TELESCOPE SCIENCE INSTITUTE					
Technology Transfer		GFB	43.002 / 43.HST-E0-10650.05-A	4,826	0
UCAR-NCAR-COMET Atmospheric Tech. Divis.					
Aerospace Education Services Program		GGB	43.001 / 43.S03-43483 Mod. M16	195,314	0
Aerospace Education Services Program		GGB	43.001 / 43.S10-76808	129,956	0
Inspiring the Next Generation of Explor		GGB	43.S03-43483 Mod. M16	75,142	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
UCAR-NCAR-Nat Ctr for Atmospheric Res			GGB	43.001 / 43.S10-81157	35,886	0
Aerospace Education Services Program						
UNC-University of North Carolina at Chapel Hill			GGB	43.001 / 43.5-35843	40,890	0
Aerospace Education Services Program						
Univ. of Texas Medical Branch/Galveston.			GGB	43.09-099 Prime NNX09AM08G	447,808	0
NASA Specialized Center of Research on R						
Woods Hole Research Center			GGB	43.WHRC-CSU2009	18,217	0
Modeling Strategies for Adaptation to Co						
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					2,152,214	(14,000)
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					11,539,419	726,043
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					11,539,419	726,043

NATIONAL ENDOWMENT FOR THE HUMANITIES						
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Museums for America			GCA	45.301	50,263	0
Conservation Project Support			GCA	45.303	227	0
Grants to States			DAA	45.310	2,349,316	599,012
SUBTOTAL DIRECT FROM:					2,399,806	599,012
PASS-THROUGH PROGRAMS FROM:						
COLORADO DEPT. OF EDUCATION LIBRARIES						
Grants to States			GFE	45.310 / 45.AWD-FY09-009	19,213	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					19,213	0
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					2,419,019	599,012
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Promotion of the Arts- Grants to Organizations and Individuals			GKA	45.024	20,000	0
Promotion of the Arts- Grants to Organizations and Individuals			GGB	45.024 / 45.10-5200-7073	1,003	0
Promotion of the Arts- Partnership Agreements			EDB	45.025 / 45.09-6100-2056	773,000	0
ARRA-Arts and the ARRA of 2009			EDB	45.025 / 45.09-6188-2091	314,100	0
We the People			GCA	45.GM-50264-04	167,477	0
SUBTOTAL DIRECT FROM:					1,275,580	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					1,275,580	0
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Promotion of the Humanities: Division of Preservation and Access			GGB	45.149 / 45.PC-50166-07	46,684	96,054
Promotion of the Humanities: Division of Preservation and Access			GGB	45.149 / 45.PG-51044-10	89	0
Promotion of the Humanities: Professional Development			GKA	45.163	16,096	0
Promotion of the Humanities: Public Programs			GZA	45.164 / 45.LL-50080-10	975	0
Promotion of the Humanities: Public Programs			GJG	45.164 / 45.LS-50140-08	1,034	0
SUBTOTAL DIRECT FROM:					64,878	96,054
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					64,878	96,054
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES					3,759,477	695,066

NATIONAL SCIENCE FOUNDATION						
NATIONAL SCIENCE FOUNDATION						
DIRECT FROM:						
NATIONAL SCIENCE FOUNDATION						
Engineering Grants			GGB	47.041 / 47.0827827	6,000	0
Engineering Grants			GGB	47.041 / 47.0827827 #5	2,065	0
Engineering Grants			GGB	47.041 / 47.0854134	157,337	0
Engineering Grants			GGB	47.041 / 47.0900253	88,868	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Engineering Grants		GGB	47.041 / 47.0926205	42,247	0
Engineering Grants		GGB	47.041 / 47.0939903	24,227	0
Engineering Grants		GGB	47.041 / 47.ATH-0331591 #003	8,683	0
Engineering Grants		GGB	47.041 / 47.BES-0529048 #002	28,145	10,451
Engineering Grants		GGB	47.041 / 47.CBET-0456831 #004	163	0
Engineering Grants		GGB	47.041 / 47.CBET-0456831 #006	10,337	2,220
Engineering Grants		GGB	47.041 / 47.CBET-0529048 #003	(492)	0
Engineering Grants		GGB	47.041 / 47.CBET-0651646	9,802	53,733
Engineering Grants		GGB	47.041 / 47.CBET-0651947	(3)	0
Engineering Grants		GGB	47.041 / 47.CBET-0730062 Amend #1	65,850	0
Engineering Grants		GGB	47.041 / 47.CBET-0731029	88,675	0
Engineering Grants		GGB	47.041 / 47.CBET-0756633 Amd 001	216,910	0
Engineering Grants		GGB	47.041 / 47.CBET-0827827 #3	39,003	0
Engineering Grants		GGB	47.041 / 47.CBET-0844882	22,149	0
Engineering Grants		GGB	47.041 / 47.CBET-0917127	1,145	0
Engineering Grants		GGB	47.041 / 47.CMMI-0529903 #002	27,560	0
Engineering Grants		GGB	47.041 / 47.CMMI-0700888	68,588	0
Engineering Grants		GGB	47.041 / 47.CMMI-0757815	73,068	0
Engineering Grants		GGB	47.041 / 47.CMMI-0856227	100,222	25,000
Engineering Grants		GGB	47.041 / 47.CMS-0529903	(66,000)	37,178
Engineering Grants		GGB	47.041 / 47.CMS-0529903 Amendment	0	439
Engineering Grants		GGB	47.041 / 47.CMS-0624104	41,895	0
Engineering Grants		GGB	47.041 / 47.CTS-0456831 #004	21,721	0
Engineering Grants		GGB	47.041 / 47.CTS-0529323	1,308	0
Engineering Grants		GGB	47.041 / 47.DMI-0613653	65,808	0
Engineering Grants		GGB	47.041 / 47.ECCS-0650719	66,308	0
Engineering Grants		GGB	47.041 / 47.ECCS-0650719 #2	66,579	0
Engineering Grants		GGB	47.041 / 47.ECCS-0700559	67,657	0
Engineering Grants		GGB	47.041 / 47.ECCS-0709412	(1,229)	0
Engineering Grants		GGB	47.041 / 47.ECCS-0725386	60,531	0
Engineering Grants		GGB	47.041 / 47.ECCS-0821763	53,986	0
Engineering Grants		GGB	47.041 / 47.ECCS-1002385	1,749	0
Engineering Grants		GGB	47.041 / 47.ECS-0348068 #004	2,765	0
Engineering Grants		GGB	47.041 / 47.ECS-0647380 #002	(1,207)	0
Engineering Grants		GGB	47.041 / 47.EEC-0310717 #019	108,783	0
Engineering Grants		GGB	47.041 / 47.EEC-0310717 #022	8,136	2,039,459
Engineering Grants		GGB	47.041 / 47.EEC-0310717 #15	133	0
Engineering Grants		GGB	47.041 / 47.EEC-0310717 #16	22,887	5,537
Engineering Grants		GGB	47.041 / 47.EEC-0310717 #18	0	78,327
Engineering Grants		GGB	47.041 / 47.EEC-0310717 #4	0	14,437
Engineering Grants		GGB	47.041 / 47.EEC-0310717 AMEND. 01	0	3,312
Engineering Grants		GGB	47.041 / 47.EEC-0808763	81,678	1,904
Engineering Grants		GGB	47.041 / 47.HP-0856034	8,499	0
Mathematical and Physical Sciences		GZA	47.049	28,420	0
Mathematical and Physical Sciences		GGB	47.049 / 47.0855579 #1	52,468	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE 0957389	34,902	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0517709 AMD2	30,895	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0611588	25,333	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0628260	410,909	21,855
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0649263 Amd002	33,014	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0718061	85,610	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0719423 AMD3	38,567	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0809881	786	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0911248 Amend 1	73,434	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0911668	166,102	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0952608	102,058	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR-0645781 #003	113,395	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR-0821799	250,710	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR-0906489 amend 02	12,589	27,388
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0407418	4,639	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0537891	1,069	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0700874 AMD005	95,012	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0701303	35,656	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0706761 AMD002	39,809	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0715135	57,514	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0744058	54,493	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0808130	35,981	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0854518	96	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0854903	17,099	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0908755	49,183	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0915262	71,816	8,241
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0924894	14,600	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0951907	21,348	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0955038	1,824	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY-0652347	84,151	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY-0838088 Amend 002	214,144	0
Geosciences		GGB	47.050 / 47.0924622	59,966	0
Geosciences		GGB	47.050 / 47.0930265	50,494	0
Geosciences		GGB	47.050 / 47.1011975	21,627	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Geosciences		GGB	47.050 / 47.AGS-0733396	203,002	0
Geosciences		GGB	47.050 / 47.AGS-0833032	100,043	0
Geosciences		GGB	47.050 / 47.AGS-0936255	64,755	0
Geosciences		GGB	47.050 / 47.AGS-0948015	24,207	0
Geosciences		GGB	47.050 / 47.ATM-0415184 AMD005	26,921	0
Geosciences		GGB	47.050 / 47.ATM-0425247	1,846,966	1,237,706
Geosciences		GGB	47.050 / 47.ATM-0425247 Amend 007	63,298	0
Geosciences		GGB	47.050 / 47.ATM-0425247 amend 006	879,197	0
Geosciences		GGB	47.050 / 47.ATM-0603720 #002	8,245	0
Geosciences		GGB	47.050 / 47.ATM-0611936	155,436	0
Geosciences		GGB	47.050 / 47.ATM-0613082 AMD002	129,849	0
Geosciences		GGB	47.050 / 47.ATM-0638910 AMD003	129,626	0
Geosciences		GGB	47.050 / 47.ATM-0639461 AMD002	113,505	0
Geosciences		GGB	47.050 / 47.ATM-0649034 AMD003	120,047	0
Geosciences		GGB	47.050 / 47.ATM-0711102	107,505	0
Geosciences		GGB	47.050 / 47.ATM-0717597 #002	85,664	0
Geosciences		GGB	47.050 / 47.ATM-0735110	13,600	0
Geosciences		GGB	47.050 / 47.ATM-0735110 amend 7	854,270	0
Geosciences		GGB	47.050 / 47.ATM-0737201 amend 3	331	0
Geosciences		GGB	47.050 / 47.ATM-0737201 Amend 003	134,984	30,351
Geosciences		GGB	47.050 / 47.ATM-0742034	35,481	0
Geosciences		GGB	47.050 / 47.ATM-0745337	53,075	0
Geosciences		GGB	47.050 / 47.ATM-0804295	24,712	0
Geosciences		GGB	47.050 / 47.ATM-0820557 Amend 02	97,592	0
Geosciences		GGB	47.050 / 47.ATM-0828531	56,635	0
Geosciences		GGB	47.050 / 47.ATM-0832868	176,007	0
Geosciences		GGB	47.050 / 47.ATM-0835421 amend one	132,830	0
Geosciences		GGB	47.050 / 47.ATM-0837932	128,705	0
Geosciences		GGB	47.050 / 47.ATM-0919042 Amend 001	129,956	0
Geosciences		GGB	47.050 / 47.ATM-0920864	12,695	0
Geosciences		GGB	47.050 / 47.EAR-0507098	12,982	0
Geosciences		GGB	47.050 / 47.EAR-0548258 #3	25,985	0
Geosciences		GGB	47.050 / 47.EAR-0608918	37,613	0
Geosciences		GGB	47.050 / 47.EAR-0633838	63,353	0
Geosciences		GGB	47.050 / 47.EAR-0754135	5,836	0
Geosciences		GGB	47.050 / 47.EAR-0820848	62,136	0
Geosciences		GGB	47.050 / 47.EAR-0855362	14,389	0
Geosciences		GGB	47.050 / 47.EAR-0920991	(902)	0
Geosciences		GGB	47.050 / 47.N00244-07-1-0004 P000	271,363	0
Geosciences		GGB	47.050 / 47.OCE-0851497	94,795	0
Computer and Information Science and Engineering		CFB	47.070	(1,333)	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0728826	19,301	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0746693 AMD3	(1,043)	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0746693 Amend 003	68,861	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0811852	22,486	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0917319 Amend 001	129,668	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0917319 Amend 002	36	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0551725 Amd002	39,860	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0615170 #003	79,780	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0720889	33,898	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0721369 AMD002	30,664	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0854988	33,295	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0905232 amend one	45,411	0
Computer and Information Science and Engineering		GGB	47.070 / 47.IIS-0208958	7,875	0
Computer and Information Science and Engineering		GGB	47.070 / 47.IIS-0208958 AMD008	16,959	0
Computer and Information Science and Engineering		GGB	47.070 / 47.IIS-0812437	55,268	59,993
Biological Sciences		CFB	47.074	20,969	0
Biological Sciences		GZA	47.074	297,047	0
Biological Sciences		GGB	47.074 / 47.0217631	6,046	0
Biological Sciences		GGB	47.074 / 47.DBI-0552425	3,214	0
Biological Sciences		GGB	47.074 / 47.DBI-0605200	6,914	0
Biological Sciences		GGB	47.074 / 47.DBI-0605200 AMD002	6,365	0
Biological Sciences		GGB	47.074 / 47.DBI-0605200amend 05	345,609	723,177
Biological Sciences		GGB	47.074 / 47.DBI-0743097	234,685	0
Biological Sciences		GGB	47.074 / 47.DBI-0754606	33,437	0
Biological Sciences		GGB	47.074 / 47.DBI-0829465	232,297	0
Biological Sciences		GGB	47.074 / 47.DBI-0852017	100,954	0
Biological Sciences		GGB	47.074 / 47.DBI-0906004	3,262	0
Biological Sciences		GGB	47.074 / 47.DBI-0956059	40,605	0
Biological Sciences		GGB	47.074 / 47.DEB 0950171	8,839	0
Biological Sciences		GGB	47.074 / 47.DEB 1010731	10,541	0
Biological Sciences		GGB	47.074 / 47.DEB-0217631	6,617	0
Biological Sciences		GGB	47.074 / 47.DEB-0342820	5,294	20,878
Biological Sciences		GGB	47.074 / 47.DEB-0444711	10,995	0
Biological Sciences		GGB	47.074 / 47.DEB-0453666	33,588	0
Biological Sciences		GGB	47.074 / 47.DEB-0515743 (309)		0
Biological Sciences		GGB	47.074 / 47.DEB-0516094 amd004	48,191	1,521
Biological Sciences		GGB	47.074 / 47.DEB-0516133	13,668	0
Biological Sciences		GGB	47.074 / 47.DEB-0541673	25,401	8,673

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Biological Sciences		GGB	47.074 / 47.DEB-0618097	26,761	0
Biological Sciences		GGB	47.074 / 47.DEB-0618302	3,768	0
Biological Sciences		GGB	47.074 / 47.DEB-0639792	10,834	0
Biological Sciences		GGB	47.074 / 47.DEB-0717367	103,268	0
Biological Sciences		GGB	47.074 / 47.DEB-0722115 amend 002	84,960	0
Biological Sciences		GGB	47.074 / 47.DEB-0723676 Amd #5	541,295	0
Biological Sciences		GGB	47.074 / 47.DEB-0816720	62,081	0
Biological Sciences		GGB	47.074 / 47.DEB-0823405	743,756	(37,557)
Biological Sciences		GGB	47.074 / 47.DEB-0840869	85,939	0
Biological Sciences		GGB	47.074 / 47.DEB-0841865 amend 1	10,272	13,527
Biological Sciences		GGB	47.074 / 47.DEB-0842315	253,407	0
Biological Sciences		GGB	47.074 / 47.DEB-0846175	245,827	0
Biological Sciences		GGB	47.074 / 47.DEB-0902173	51,755	87,344
Biological Sciences		GGB	47.074 / 47.DEB-0909747	8,109	0
Biological Sciences		GGB	47.074 / 47.DEB-0910310	209	0
Biological Sciences		GGB	47.074 / 47.DEB-0918482	54,419	0
Biological Sciences		GGB	47.074 / 47.DEB-0919078	108,483	0
Biological Sciences		GGB	47.074 / 47.DEB-0919383	135,955	15,750
Biological Sciences		GGB	47.074 / 47.DEB-0949619	38	0
Biological Sciences		GGB	47.074 / 47.EF-0327052	(1,022)	24,518
Biological Sciences		GGB	47.074 / 47.EF-0434354 AMD 001	7,249	0
Biological Sciences		GGB	47.074 / 47.EF-0723676 Amd #3	10,000	0
Biological Sciences		GGB	47.074 / 47.EF-0723676 Amd #4	3,942	0
Biological Sciences		GGB	47.074 / 47.EF-0914489	491,475	0
Biological Sciences		GGB	47.074 / 47.I0B-0618203	20,171	0
Biological Sciences		GGB	47.074 / 47.I0S-0618203 amend 000	4,825	0
Biological Sciences		GGB	47.074 / 47.I0S-0703420	9,056	0
Biological Sciences		GGB	47.074 / 47.I0S-0703420, MCB-0703	74,611	0
Biological Sciences		GGB	47.074 / 47.I0S-0719083 AMD003	77,152	0
Biological Sciences		GGB	47.074 / 47.I0S-0745224	120,235	(46,082)
Biological Sciences		GGB	47.074 / 47.I0S-0745224 Amend 002	4,427	0
Biological Sciences		GGB	47.074 / 47.I0S-0817748	151,807	0
Biological Sciences		GGB	47.074 / 47.I0S-0847442	136,846	0
Biological Sciences		GGB	47.074 / 47.I0S-0920622	64,268	0
Biological Sciences		GGB	47.074 / 47.I0S-0940466	96,870	0
Biological Sciences		GGB	47.074 / 47.I0S-1029117	1,054	0
Biological Sciences		GGB	47.074 / 47.I0S-1041358	22,435	0
Biological Sciences		GGB	47.074 / 47.MCB-0950726	8,254	0
Biological Sciences		GGB	47.074 / 47.MCB-0542642	75,849	0
Biological Sciences		GGB	47.074 / 47.MCB-0843073	152,496	0
Biological Sciences		GGB	47.074 / 47.MCB-0920588 AMD 001	48,060	0
Biological Sciences		GGB	47.074 / 47.MCB-0950857	84,303	0
Biological Sciences		GGB	47.074 / 47.PHY-0956714	9,702	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-0624315	118,087	(1,373)
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-0638486 AMD002	18,893	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-0818662	50,712	(7,600)
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-0926727	9,343	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SES-0527481	34,608	9,059
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SES-0824468	(2)	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SES-0852071	8,260	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SES-0920980 amend 1	56,503	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SMA-1005199	55,171	0
Education and Human Resources		GFB	47.076	691,576	0
Education and Human Resources		GGB	47.076	13,297	0
Education and Human Resources		GJJ	47.076	125,117	0
Education and Human Resources		GJC	47.076	55,060	0
Education and Human Resources		GJJ	47.076	48,554	0
Education and Human Resources		GJL	47.076	261,909	0
Education and Human Resources		GKA	47.076	750,916	229,163
Education and Human Resources		GTA	47.076	29,563	0
Education and Human Resources		GZA	47.076	61,861	0
Education and Human Resources		GGB	47.076 / 47.0841259 Amend #1	560,429	0
Education and Human Resources		GGB	47.076 / 47.DGE-0221595 009	3,261	0
Education and Human Resources		GGB	47.076 / 47.DGE-0649876	113,848	47,648
Education and Human Resources		GGB	47.076 / 47.DGE-0801707 Amend 003	539,495	47,036
Education and Human Resources		GGB	47.076 / 47.DGE-0822211 Amd 3	274,690	0
Education and Human Resources		GGB	47.076 / 47.DRL-0929421	34,740	52,250
Education and Human Resources		GGB	47.076 / 47.DUE-0618829	80,325	2,789
Education and Human Resources		GFC	47.076 / 47.DUE-0631129	115,723	0
Education and Human Resources		GGB	47.076 / 47.DUE-0633333	11,016	0
Education and Human Resources		GGB	47.076 / 47.DUE-0734267	138,476	0
Education and Human Resources		GGB	47.076 / 47.DUE-0832173	756,336	1,090,701
Education and Human Resources		GGB	47.076 / 47.DUE-0919578	22,418	0
Education and Human Resources		GGB	47.076 / 47.DUE-0930978	59,075	0
Education and Human Resources		GGB	47.076 / 47.HRD-0603176	355,098	178,298
Education and Human Resources		GGB	47.076 / 47.HRD-0832932	448,288	0
Polar Programs (B) -		GGB	47.078 / 47.ANT-0537532 #004	1,191	0
Polar Programs (B) -		GGB	47.078 / 47.ARC-0629279	136,599	0
Polar Programs (B) -		GGB	47.078 / 47.ARC-0632133 #003	97,437	0

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 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Polar Programs (B) -		GGB	47.078 / 47.ARC-0632144	34,418	0
International Science and Engineering (OISE)		GGB	47.079 / 47.CHE-0820721	41,723	0
International Science and Engineering (OISE)		GGB	47.079 / 47.OISE - 0921925	64,556	0
International Science and Engineering (OISE)		GGB	47.079 / 47.OISE-0840751	15,430	0
International Science and Engineering (OISE)		GGB	47.079 / 47.OISE-0910633	19,775	0
Office of Cyberinfrastructure		GGB	47.080 / 47.OCI-0636213	195,660	13,166
ARRA: CAREER: Development of Complex		GGB	47.082 / 47.0847641	101,588	0
ARRA: Table Top EUV Holography: A New		GGB	47.082 / 47.0901806	49,655	46,100
ARRA: High-speed Three Dimensional Coher		GGB	47.082 / 47.0901870	152,994	0
ARRA: CSR:Medium:Collaborative: Stochas		GGB	47.082 / 47.0905399	196,961	0
ARRA: CIF: Small: Collaborative Research		GGB	47.082 / 47.0916314	51,244	0
ARRA: MRI-R2: Development of a High Aver		GGB	47.082 / 47.0960274	68,987	0
ARRA: Collaborative Research: A Biotic A		GGB	47.082 / 47.ARC-0909441	106,075	0
ARRA: Callaborative Research: Tundra		GSA	47.082 / 47.ARC-1007672	79,709	0
Trans- NSF Recovery Act Research Support		GGB	47.082 / 47.ATM-0841602	228,483	0
ARRA		GLA	47.082 / 47.CBET-0846923	69,243	0
ARRA		GLA	47.082 / 47.CBET-0854343	43,813	0
ARRA: Living and Stereoselective Aninoic		GGB	47.082 / 47.CHE-0848845	50,892	0
ARRA		GLA	47.082 / 47.CNS-0855060	33,138	0
ARRA		GLA	47.082 / 47.CNS-0905513	5,259	0
ARRA		GLA	47.082 / 47.CNS-0931748	193,254	0
Trans- NSF Recovery Act Research Support		GGB	47.082 / 47.DMR-0907706	46,582	0
Trans- NSF Recovery Act Research Support		GGB	47.082 / 47.DMS-0901770	65,547	0
ARRA: Models for Extremes on a Spatial		GGB	47.082 / 47.DMS-0905315	19,927	0
ARRA: Inference Using Shape-Restricted S		GGB	47.082 / 47.DMS-0905656	53,027	0
ARRA: Reality, Exactness, and Computatio		GGB	47.082 / 47.DMS-0914674	64,523	0
ARRA		GLA	47.082 / 47.DMS-0914852	60,919	0
ARRA: New Techniques in Characteristic F		GGB	47.082 / 47.DMS-0915253	24,190	0
ARRA: Direct Re-Os Dating of Ordovician		GGB	47.082 / 47.EAR-0844213	36,561	0
ARRA		GLA	47.082 / 47.EAR-0854516	15,050	0
ARRA: Under Grad Petrological Research		GSA	47.082 / 47.EAR-0911290	45,428	0
ARRA		GLA	47.082 / 47.EAR-0911734	12,788	0
ARRA: RAPID: Pre-Disturbance Surveys of		GGB	47.082 / 47.EAR-0922589	28,859	0
Trans- NSF Recovery Act Research Support		GGB	47.082 / 47.IOS-0846133	94,414	0
ARRA		GLA	47.082 / 47.PHY-0855680	122,292	0
ARRA		GLA	47.082 / 47.PHY-0903457	103,867	0
ARRA: Some Issues in Analytic Inference		GGB	47.082 / 47.SES-0922142	21,219	0
Heavy Rainfall Mechanisms During the 200		GGB	47.ACS-0966758	44	0
IPY: Collaborative Research: Linking Inu		GGB	47.ARC 0753803	25,722	96,876
Studies of Midlatitude Mesoscale Convect		GGB	47.ATM-0500061 AMD003	140,456	0
Collaborative Research: A Consortium of		GGB	47.ATM-0545221 Amd007	116,513	0
MRI: Acquisition of a Rapid Compression		GGB	47.CBET-0808987	(31,016)	0
CAREER: Towards Rational Design of Smart		GGB	47.CBET-0847016	37,880	0
Regioselective Addition of Perfluoroalky		GGB	47.CHE-0707223 AMD002	12,147	0
Statistical Mechanics of the Dynamics in		GGB	47.CHE-0909676	113,091	0
RET: Arabidopsis 2010: Collaborative Res		GGB	47.DEB-0618302 AMD 003	4,509	0
Collaborative Research: Ecological Contr		GGB	47.DEB-0743786	90,715	0
CAREER: Energy Storage and Conversion: C		GGB	47.DMR 0956011	67,460	0
Nonlinear Spin Waves in Magnetic Films:		GGB	47.DMR-0906489 AMD 002	4,356	0
Intergovernmental Personnel Act		GKA	47.DUE-0958839	76,856	0
Reu Site: Research Experiences for Under		GGB	47.EAR-0552526 #002	15,821	0
Career: Climate Change Impacts On The -Nsf-Geo-Geosciences		GGB	47.EAR-0847683	81,661	0
Higher-Order Finite Element-Moment Metho		GGB	47.ECS-0647380 #002	2,180	0
EUV ERC Administration Account		GGB	47.EEC-0310717 #014	281,539	0
EUV ERC Education and Outreach Account		GGB	47.EEC-0310717 #014	105,324	0
EUV ERC Research Outreach Account		GGB	47.EEC-0310717 #014	41,647	(564)
Engineering Research Center for Extreme		GGB	47.EEC-0310717 #014	184,583	0
Graphical Support (UC-Berkeley)		GGB	47.EEC-0310717 #014	33,078	0
Non-research-related Participant Support		GGB	47.EEC-0310717 #014	16,177	0
THRUST 1-3: Optics for Nanocluster Spect		GGB	47.EEC-0310717 #014	838	0
THRUST 2: Interferometry Source		GGB	47.EEC-0310717 #014	71,214	0
Travel Expenses (All Categories)		GGB	47.EEC-0310717 #014	81,555	0
Ret Site: Euv Eric Research Experience Fo-Nsf - National Science Foundation		GGB	47.EEC-0310717 #13	(900)	0
THRUST 1: Short Wavelength EUV Laser		GGB	47.EEC-0310717 Amendment 01	506,785	0
Engineering Research Center for Extreme		GGB	47.EEC-0310717#014	169,363	0
THRUST 3: Nanocluster Spectroscopies		GGB	47.EEC-0310717#014	85,513	0
Program Income for 5-33361 An integrativ		GGB	47.EEC-0332555	(500)	0
SUBTOTAL DIRECT FROM:				27,949,888	6,272,829
PASS-THROUGH PROGRAMS FROM:					
Boyce Thompson Institute for Plant Res.					
TRPGR: U.S. Contribution to the Internat		GGB	47.Agreement 09-02 amend 01	148,549	0
Clemson University					
Engineering Grants		GGB	47.041 / 47.1105-7558-206-2005924	33,850	0
IREE supplement to Inverted Colloidal Cr		GGB	47.1105-7558-206-2005924 Am	2,733	0
Cornell University					
Mathematical and Physical Sciences		GGB	47.049 / 47.SPS# 48722-7992	2,484	0

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PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Internet2		GGB	47.0956-272	478	0
Cyberinfrastructure 2010 in the Rockies		GGB	47.080 / 47.633108 mod 2	23,845	0
Jackson State University		GGB	47.074 / 47.S05005	1,882	0
Office of Cyberinfrastructure		GGB	47.074 / 47.S09092 Mod 1	3,455	0
Kansas State University		GGB	47.076 / 47.GC046-02-Z2484 MOD 09	7,011	0
Biological Sciences		GGB	47.041 / 47.S1148A-A	37,744	0
Biological Sciences		GFE	47.041 / 47.CMS-0556007	(17)	0
Montana State University		GFE	47.076 / 47.4101-31768	101,744	0
Education and Human Resources		GGB	47.050 / 47.3774-CSU-NSF-9857	18,481	0
Oregon State University		GGB	47.PO # 420-1-CSU	28,450	0
Engineering Grants		GLA	47.082 / 47.NSF SES-0925043	28,491	0
PUBLIC ENTITY RISK INSTITUTE		GGB	47.076 / 47.206DRE031	67,749	0
Engineering Grants		GGB	47.078 / 47.208FOU071	58,135	0
PURDUE UNIVERSITY		GGB	47.076 / 47.2283 RU acct 4-28876	189,148	0
Education and Human Resources		GGJ	47.unknown-717654	2,500	0
Pennsylvania State University		GGB	47.041 / 47.S09-75539 Amend #1	58,846	0
Geosciences		GGB	47.050 / 47.S06-58489	10,130	0
Plasma Controls, LLC		GGB	47.041 / 47.UM#04-002341 B10 P000	49,307	0
Deposition and Evaluation of Hydroxyapat		GGB	47.041 / 47.UM#04-002341 B11 P000	32,614	0
Pomona College		GGB	47.041 / 47.UM#04-002341 B13 P000	691,163	0
ARRA		GGB	47.049 / 47.5-54865	21,671	0
Portland State University		GLA	47.082 / 47.08-004370-02	21,263	0
Education and Human Resources		GGB	47.078 / 47.KK8112	90,498	0
Polar Programs (B) -		GGB	47.049 / 47.SUB 09000769-Co1o Ame	13,571	0
Rutgers - State University of New Jersey		GGB	47.080 / 47.0145 G MB062	9,374	0
Education and Human Resources		GGB	47.074 / 47.S-000201 amend 3	92,063	0
Tennessee Tech Univ		GGB	47.074 / 47.KK7107	3,891	0
Critical Thinking Skills		GGB	47.049 / 47.17871 Amend 02	1,066	0
UCAR-NCAR-Nat Ctr for Atmospheric Res		GGB	47.050 / 47.P156032 Acct 66671E	45,681	0
Engineering Grants		GGB	47.078 / 47.25-0550-0001-143	3,459	0
Geosciences		GGB	47.050 / 47.UNR-09-20 PO#19B	8,595	0
UMASS-University of Massachusetts		GGB	47.070 / 47.115674 amend one	12,261	0
Engineering Grants		GGB	47.050 / 47.418119 Amend 1	25,576	0
Engineering Grants		GGB	47.041 / 47.CR-19019-478025	3,995	0
UNC-University of North Carolina at Chapel Hill		GGB	47.041	26,507	0
Mathematical and Physical Sciences		GGB	47.075 / 47.WU-HT-09-18 PO# 29053	42,575	0
Univ of California		GGB	47.076	763	0
ARRA					
University of California					
Polar Programs (B) -					
University of California, Davis					
Mathematical and Physical Sciences					
University of California, Los Angeles					
Office of Cyberinfrastructure					
University of California, Riverside					
Biological Sciences					
University of California, Santa Barbara					
Biological Sciences					
University of Delaware					
Mathematical and Physical Sciences					
University of Miami					
Geosciences					
University of Nebraska					
Polar Programs (B) -					
University of Nevada					
Geosciences					
University of Southern California					
Computer and Information Science and Engineering					
University of Washington					
Geosciences					
Virginia Polytechnic Institute					
Engineering Grants					
Vixar					
Engineering Grants					
Washington University in St. Louis					
Social, Behavioral, and Economic Sciences					
Western Michigan University					
Education and Human Resources					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,021,581	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION				29,971,469	6,272,829
SUBTOTAL NATIONAL SCIENCE FOUNDATION				29,971,469	6,272,829

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SMALL BUSINESS ADMINISTRATION					
SMALL BUSINESS ADMINISTRATION					
DIRECT FROM:					
SMALL BUSINESS ADMINISTRATION					
Small Business Development Centers		EDA	59.037	1,689,472	0
Conversion and Extraction of 5-Hydroxyme		GGB	59.SBAHQ-08-I-0146	32,957	0
Effect of Algae-Based Biodiesel FAME Che		GGB	59.SBAHQ-08-I-0146	10,753	0
Enhancing Yield in Sugar Beet as Model E		GGB	59.SBAHQ-08-I-0146	34,342	0
Expanded Economic Opportunities for Alga		GGB	59.SBAHQ-08-I-0146	59,876	0
Technology Development and Training in t		GGB	59.SBAHQ-08-I-0146	28,859	0
SUBTOTAL DIRECT FROM:				1,856,259	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				1,856,259	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				1,856,259	0

DEPARTMENT OF VETERANS AFFAIRS					
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
Burial Expenses Allowance for Veterans		OBA	64.101	53,100	0
All-Volunteer Force Educational Assistance		GJB	64.124	(6,091)	0
Veteran's Recording Fee		GGJ	64.unknown	927	0
SUBTOTAL DIRECT FROM:				47,936	0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				47,936	0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
Grants to States for Construction of State Home Facilities		IHA	64.005	1,774,726	0
Veterans Nursing Home Care		IHA	64.010	414,346	0
Veterans State Domiciliary Care		IHA	64.014	192,557	0
Veterans State Nursing Home Care		IHA	64.015	12,287,148	0
SUBTOTAL DIRECT FROM:				14,668,777	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				14,668,777	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				14,716,713	0

ENVIRONMENTAL PROTECTION AGENCY					
ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
ENVIRONMENTAL PROTECTION AGENCY					
Performance Partnership Grants		FAA	66.605	6,878,283	112,228
Performance Partnership Grants		BAA	66.605 / 66.BG-97819601	257,821	30,820
EPA Natural Resource Damages		PKA	66.UASFS1	12,142	0
SUBTOTAL DIRECT FROM:				7,148,246	143,048
PASS-THROUGH PROGRAMS FROM:					
Awwa Research Foundation					
Secondary Impacts Of Corrosion Control O-Awwa Research Foundation		GGB	66.4029 #3	24,866	0
San Juan Resource Center		PKA	66.UAMDCNPS	9,993	0
EPA Natural Resource Damages		GGB	66.EP-D-09-032	22,135	0
Scientific Methods, Inc.		GGB	66.06-CTS-1CO	125,272	0
Rapid Concentration of Viruses from Drin		GGB	66.06-SW-1 TO#5	1,815	4,768
Water Environment Research Foundation		GGB	66.611 / 66.INFR4SG09	38,763	0
Landscape Irrigation Using Household Gra					
Linking Stormwater BMP Systems Performan					
Environmental Policy and Innovation Grants					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				222,844	4,768
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				7,371,090	147,816

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		FAA	66.034	591,464	0
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GFC	66.034 / 66.R3969069102	19,825	0
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GGB	66.034 / 66.XA-83444801-0	69,161	0
ARRA-National Clean Diesel Program-CDPHE		FAA	66.039	588,815	0
National Clean Diesel Funding Assistance Program		FAA	66.039	158,049	0
ARRA-Diesel State Grant Program		FAA	66.040	1,340,483	0
State Clean Diesel Grant Program		FAA	66.040	204,596	0
SUBTOTAL DIRECT FROM:				2,972,393	0
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY				2,972,393	0
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY					
Consolidated Pesticide Enforcement Cooperative Agreements		BAA	66.700 / 66.BG-97819610	331,069	8,720
Multi-Media Capacity Building Grants for States and Tribes		FAA	66.709	32,468	0
SUBTOTAL DIRECT FROM:				363,537	8,720
SUBTOTAL OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY				363,537	8,720
OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY					
Environmental Information Exchange Network Grant Program and Related Assistance		FAA	66.608	130,915	0
SUBTOTAL DIRECT FROM:				130,915	0
SUBTOTAL OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY				130,915	0
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
Pesticide Environmental Stewardship Regional Grants		GGB	66.714 / 66.PE-97818301-0	4,599	0
Pesticide Environmental Stewardship Regional Grants		GGB	66.714 / 66.PE-97875701-0	11,288	0
Pesticide Environmental Stewardship Regional Grants		GGB	66.714 / 66.PE-97875901-0	13,459	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97819701-0	165	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97819801-0	25,376	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97829101-0	18,409	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97829301-0	992	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97876701-0	1,046	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97876901-0	2,531	0
SUBTOTAL DIRECT FROM:				77,865	0
SUBTOTAL OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY				77,865	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD 83374701 0	159,062	79,008
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD-83383301-0	138,951	31,227
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD-83455101-0	38	0
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RE-83345101	185,272	44,301
Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		GGB	66.510 / 66.X3-83350101-0	60,095	0
Science to Achieve Results (STAR) Fellowship Program		GGB	66.514 / 66.F08810308 FP-9169860	13,112	0
Science to Achieve Results (STAR) Fellowship Program		GGB	66.514 / 66.FP 91698501-2	11,003	0
P3 Award: National Student Design Competition for Sustainability		GSA	66.516 / 66.SU 83392001	2,960	0
SUBTOTAL DIRECT FROM:				570,493	154,536
PASS-THROUGH PROGRAMS FROM:					
University of Montana					
Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects		GGB	66.512 / 66.PG09-25709-01	65,574	0
Washington State University					
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.106814_G002233	2,149	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY				NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Water Environment Research Foundation								
	Office of Research and Development	Consolidated	Research/Training/Fellowships		CGB	66.511 / 66.06-SW-1 T0#2 Addendum	14,700	1,551
	Office of Research and Development	Consolidated	Research/Training/Fellowships		CGB	66.511 / 66.SWC1R06 Task Order #3	12,856	59,146
	Office of Research and Development	Consolidated	Research/Training/Fellowships		CGB	66.511 / 66.SWC1R06 Task Order #4	33,174	942
Water Research Foundation								
	Office of Research and Development	Consolidated	Research/Training/Fellowships		CGB	66.511 / 66.04333	46,048	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							174,501	61,639
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY							744,994	216,175
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY								
	ARRA-Central City/Clear Creek Superfund Remedial Action ARRA				FAA	66.802	1,034,789	0
	ARRA-Hazardous Substances Response Fund				FAA	66.802	79,977	0
	ARRA-Summitville Mine Site Clean-up/implement statutory rqr.				FAA	66.802	5,141,471	0
	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements				FAA	66.802	4,833,228	177,313
	Underground Storage Tank Prevention, Detection and Compliance Program				KAA	66.804	62,356	0
	EPA LUST Grants ARRA				KAA	66.805	708,087	0
	Leaking Underground Storage Tank Trust Fund Corrective Action Program				KAA	66.805	2,104,700	0
	Brownfield Pilots Cooperative Agreements (B) -				FAA	66.811	22,577	0
	State and Tribal Response Program Grants				FAA	66.817	758,644	49,780
	ARRA-Manage sub-grants Brownfields Revolving Loan Fund				FAA	66.818	0	214,000
SUBTOTAL DIRECT FROM:							14,745,829	441,093
SUBTOTAL OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY							14,745,829	441,093
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
	OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY				FAA	66.202	113,301	0
	Congressionally Mandated Projects							
SUBTOTAL DIRECT FROM:							113,301	0
SUBTOTAL OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY							113,301	0
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY								
	Water Pollution Control State, Interstate and Tribal Program Support				FAA	66.419	211,821	0
	State Underground Water Source Protection				PHA	66.433	95,924	0
	Water Quality Management Planning				FAA	66.454	7,501	47,374
	Capitalization Grants for Clean Water State Revolving Funds				NAA	66.458	49,118	0
	Nonpoint Source Implementation Grants				FAA	66.460	409,153	1,766,893
	Regional Wetland Program Development Grants				GGB	66.461 / 66.CD-97846701	66,421	0
	Regional Wetland Program Development Grants				GGB	66.461 / 66.CD-97847001	27,795	0
	Regional Wetland Program Development Grants				GGB	66.461 / 66.CD-97847301	23,173	0
	Regional Wetland Program Development Grants				GGB	66.461 / 66.CD-97854201	78,910	0
	Regional Wetland Program Development Grants				GGB	66.461 / 66.CD-97873801-Amd#2	29,232	0
	Regional Wetland Program Development Grants				PBA	66.461 / 66.CD978541010	75,966	0
	Regional Wetland Program Development Grants				PBA	66.461 / 66.CD97874301-0	56,268	0
	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs				FAA	66.471	281,064	71,290
	ARRA-Water Quality Management Planning				FAA	66.474	159,624	0
	Water Protection Grants to the States				FAA	66.474	71,636	0
SUBTOTAL DIRECT FROM:							1,643,606	1,885,557
PASS-THROUGH PROGRAMS FROM:								
	CO Water Res & Power Dev.				FAA	66.458 / 66.2F-97881401	73,602	0
	DWSRF Management (ARRA Vendor)				FAA	66.458 / 66.2W-97880801	66,115	0
	Capitalization Grant for State Revolving Fund (ARRA Vendor)				FAA	66.458 / 66.2W-97880801	5,739,637	739,106
	Capitalization Grants for Clean Water State Revolving Funds				FAA	66.458 / 66.FS-998832		
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							5,879,354	739,106
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY							7,522,960	2,624,663
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY							34,042,884	3,438,467

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF ENERGY					
CIVILIAN RADIOACTIVE WASTE MANAGEMENT, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM:					
University of California-Lawrence Livermore National Lab Nuclear Waste Disposal Siting	GGB		81.065 / 81.8581954	22,479	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				22,479	0
SUBTOTAL CIVILIAN RADIOACTIVE WASTE MANAGEMENT, DEPARTMENT OF ENERGY				22,479	0
DEPARTMENT OF ENERGY					
DIRECT FROM:					
DEPARTMENT OF ENERGY					
ARRA-SEP	EFA	81.041 / 81.DE-EE0000082	084-095	8,231,959	0
State Energy Program	EFA	81.041 / 81.NT43196	252	374,422	0
ARRA-WX	EFA	81.042 / 81.DE-EE0000079	080-083	17,241,470	0
Weatherization Assistance for Low-Income Persons	EFA	81.042 / 81.DE-EE0000147	101-104	7,542,557	0
Weatherization Assistance for Low-Income Persons	EFA	81.042 / 81.R830001	80	264,296	0
Office of Science Financial Assistance Program	GJA	81.049		90,551	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.0000000DE- SC3956		52,210	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.0000000DE-SC0001724		77,362	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.0000000DE-SC0002354		57,077	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.0000000DE-SC04030		12,316	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.0000000DE-SC1865		6,948	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FC02-06ER64302		847,415	108,735
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FC02-07ER54909 AMD		4,103	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-03ER15453 A00		152,478	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-03ER41255 008		74,596	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-04ER15592 A00		46,926	52,272
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-04ER63890		94,173	38,188
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-05ER25699		39,575	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-05ER63946 A00		178,925	18,232
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-05ER64087 A00		16,916	(14,000)
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-06ER64317		103,151	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-08ER64572		72,180	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-08ER64622		114,263	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-08ER64629		330,038	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-08ER64647		78,233	50,259
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG02-93ER40788 AME		764,450	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-FG03-96ER14647 A01		200,119	0
Office of Science Financial Assistance Program	GGB	81.049 / 81.DE-SC0001904 mod 1		129,294	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis	SGA	81.122		33,022	0
Energy Emergency Assurance Plan - ARRA	EFA	81.122 / 81.DE-0E0000066	096	43,280	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis	GGB	81.122 / 81.DE-0E0000070		70,492	0
Appliance Rebates - ARRA	EFA	81.127 / 81.DE-EE0001579	097	3,839,385	0
Energy Efficiency and Conservation Block Grant Program	EFA	81.128 / 81.DE-EE0000913		75,828	0
EECBG Formula Grant - ARRA	EFA	81.128 / 81.DE-EE0000913	098	1,254,150	0
ARRA	GLA	81.133 / 81.DE-FE0002059		37,050	0
ARRA	GLA	81.133 / 81.DE-FE0002058		13,075	0
Petroleum Violation Escrow	EFA	81.Ct Order 182 Strpr Well		133,421	0
Petroleum Violation Escrow	EFA	81.Ct Order 223 Texaco		15,979	0
Transition Metal Polypyridine Complexes:	GGB	81.DE-FG02-04ER15591 Amd A		138,866	0
Collaborative Research: Representation-I	GGB	81.DE-FG02-06ER25724		29,494	0
Achieving Three-Dimensional Well-Ordered	GGB	81.DE-FG02-07ER46448		157,169	0
Genetic Factors Affecting Susceptibility	GGB	81.DE-FG02-07ER64350 003		194,678	0
In Situ Examination of the Potential Rol	GGB	81.DE-FG02-08ER64622		74,991	0
MicroBioGenerator	GGB	81.DE-FG02-08ER64622		51,922	0
Picosecond Soft-X-Ray Studies Of Dense P-Doe-Us Department Of Energy	GGB	81.DE-FG52-06NA26152 #002		68,950	0
Fundamental Investigations of Dye/Semico	GGB	81.DE-FG02-96ER14625 A018		43,466	0
Energy Savings Assessment Experts	GGB	81.Order # DE-AP36-08G02837		3,632	0
SUBTOTAL DIRECT FROM:				43,476,853	253,686
PASS-THROUGH PROGRAMS FROM:					
ARRA: City of Fort Collins					
ARRA: Peak Load Reduction on Distributio	GGB	81.049		185,725	0
Alliance for Sustainable Energy-NREL					
Electricity Delivery and Energy Reliability, Research, Development and Analysis	GGB	81.122 / 81.XC0-0-40592-01		678	0
MOU- Services of David Hiller	GGB	81.DEAC36-086028-308		56,652	0
Wind for Schools (WFS) - Wind Applicatio	GGB	81.XEE-8-77562-01 Mod 4		48,116	0
Prediction of Reaction Free Energy and R	GGB	81.ZC0-7-77386-01 Mod 3		92,676	0
Computaional Analysis of HIT and CdTe So	GGB	81.ZEJ-7-77039-01		84,788	0
Alliance for Sustainable Energy-NREL-CRSP					
CRSP Co-Director Fund	GGB	81.09004814		24,708	0
CRSP Fuel Forming Artificial Photosynthes	GGB	81.09004814		4,000	0
CRSP Sub Project	GGB	81.09004814		9,053	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
CRSP registration and local travel or or		GGB	81.09004814	3,000	0
Redox-Tunable PerFluoroalkylfullerene-Bs		GGB	81.KXFE-9-99005-01	80,482	0
Optimizing CuZnSnS4 based Photovoltaic		GGB	81.KXFE-9-99005-02	38,848	13,446
Spatially Resolved Spectroscopic Studies		GGB	81.KXFE-9-99005-03 Mod 2	29,398	0
Plasma Processing for Improved Understan		GGB	81.KXFE-9-99005-04 mod 2	47,289	0
New Materials and Time-Resolved Measurem		GGB	81.KXFE-9-99005-05	26,533	0
Optimizing CuZnSnS4-Based Photovoltaic		GGB	81.KXFE-9-99005-06	4,450	0
Assoc. Universities, Inc.-Brookhaven Lab					
ARRA - Engineering Services for LBNE		GGB	81.168100	5,418	0
Battelle					
Adaptive Modeling Of Geometrically Compl-Battelle		GGB	81.00069249 Amendment 002	27,649	0
CSU Ventures					
ARRA: Advanced Electric Drive Vehicle Ed		GGB	81.DOE001-2	47,990	0
City of Fort Collins					
ARRA: Peak Load Reduction on Distributio		GGB	81.049	673,209	0
Conoco Phillips					
ARRA		GLA	81.SST2009207-1	24,286	0
Fermi Ntl Accelerator Lab (Fermilab)					
Fermilab RFP #204814-GAD		GGB	81.PO # 583071 Rev 1	5,461	0
ITN Energy					
ARRA		GLA	81.135 / 81.DE-AR0000019	41,548	0
MTU - Michigan Technological University					
Office of Science Financial Assistance Program		GGB	81.049 / 81.050516Z17 PO# P00722	22,426	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.MTU 050516Z14 PO #PO	4,598	0
National Renewable Energy Labs					
ARRA		GLA	81.KXEA-3-33607-50	12,831	0
Natl Renewable Energy Lab					
Organic Semiconductors		GTA	81.XEJ-8-88027.01	38,308	0
New Mexico Tech					
New Mexico Tech		PIA	81.FC2605N42591	21,555	0
Pennsylvania State University					
Office of Science Financial Assistance Program		GGB	81.049 / 81.3454-CSU-USDOE-4157	135,032	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.4135-CSU-USDOE-4157	2,593	0
State Univer. of New York at Stonybrook					
Office of Science Financial Assistance Program		GGB	81.049 / 81.39745/1055595 Amd13	87,180	0
Univ Chicago/Argonne Univ Assoc-Argon Lab					
SciDAC Institute: Combinatorial Scientif		GGB	81.7F-00323 mod 4	5,740	0
University of California, Riverside					
Office of Science Financial Assistance Program		GGB	81.049 / 81.S-00000287 amend two	56,304	0
University of California-Lawrence Livermore National Lab					
Office of Science Financial Assistance Program		GGB	81.049 / 81.B590637	25,220	0
Student Dissertation in X-Ray Laser Prob		GGB	81.B539675 #3	(6,659)	0
A Priori and A Posteriori Analysis of Sm		GGB	81.B584647	30,894	0
Proton Stopping Power Simulations		GGB	81.B587438	7,900	0
University of California-Los Alamos National Lab					
Risk Analysis, Communication, Evaluation		GGB	81.29598-001-06 Mod 11	(3,578)	43,519
University of Miami					
Office of Science Financial Assistance Program		GGB	81.049 / 81.66612P	24,686	0
University of Oregon					
Office of Science Financial Assistance Program		GGB	81.049 / 81.234151T	35	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,027,022	56,965
SUBTOTAL DEPARTMENT OF ENERGY				45,503,875	310,651
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY					
National Resource Center for Plutonium		FAA	81.110	193,988	0
SUBTOTAL DIRECT FROM:				193,988	0
SUBTOTAL OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY				193,988	0
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
Conservation Research & Development		GGB	81.086 / 81.DE-FC36-06G016078 #10	123,750	0
Conservation Research & Development		EFA	81.086 / 81.NT43013	53,258	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training, and Technical Analsi		EFA	81.117 / 81.G048021	7,101	0
State Energy Program Special Projects		EFA	81.119 / 81.DE-EE0000349	63,750	0
State Energy Program Special Projects		EFA	81.119 / 81.NT05554	63,996	0
State Energy Program Special Projects		EFA	81.119 / 81.R806101	40,500	0
State Energy Program Special Projects		EFA	81.119 / 81.R806701	8,026	0
SUBTOTAL DIRECT FROM:				360,381	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM: South Dakota State University Regional Biomass Energy Programs		GGB	81.079 / 81.3TM146	14,778	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				14,778	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				375,159	0
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
ARRA		GLA	81.087 / 81.DE-EE0002760	53,685	0
ARRA		GLA	81.087 / 81.DE-EE0002762	58,309	0
ARRA		GLA	81.087 / 81.DE-EE002800	60,166	10,000
SUBTOTAL DIRECT FROM:				172,160	10,000
PASS-THROUGH PROGRAMS FROM:					
Alliance for Sustainable Energy-NREL Renewable Energy Research & Development Caterpillar, Inc.		GGB	81.087 / 81.ZFT-9-99323-01	49,806	0
Renewable Energy Research & Development Renewable Energy Research & Development Donald Danforth Plant Science Center		GGB	81.087 / 81.C174092 A-2	124,545	0
ARRA: National Alliance for Advanced Bio		GGB	81.087 / 81.C174092 A2	64,493	0
		GGB	81.087 / 81.28302-D	6,728	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				245,572	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				417,732	10,000
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
Student Field Assistant CO2 Sequestration Study		GSA	81.DE-08NT0004548	750	0
SUBTOTAL DIRECT FROM:				750	0
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY				750	0
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY					
81.104 Office of Environmental Waste Processing		FAA	81.104 / 81.DE-FC01-98G379476	36,633	0
SUBTOTAL DIRECT FROM:				36,633	0
PASS-THROUGH PROGRAMS FROM:					
Western Governors Assn. Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed S		FAA	81.106 / 81.DE-FC04-90AL65416	175,980	108,115
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				175,980	108,115
SUBTOTAL OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY				212,613	108,115
OFFICE OF FOSSIL ENERGY, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF FOSSIL ENERGY, DEPARTMENT OF ENERGY					
ARRA: Multi-Objective Optimization Appro		GGB	81.089 / 81.DE-FE0001830	41,883	0
SUBTOTAL DIRECT FROM:				41,883	0
PASS-THROUGH PROGRAMS FROM:					
University of Utah Fossil Energy Research & Development		PIA	81.089 / 81.10015030CGS	33,472	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				33,472	0
SUBTOTAL OFFICE OF FOSSIL ENERGY, DEPARTMENT OF ENERGY				75,355	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)					CFDA / OTHER ID NUMBER		
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
OFFICE OF NUCLEAR ENERGY, SCIENCE AND TECHNOLOGY, DEPARTMENT OF ENERGY							
PASS-THROUGH PROGRAMS FROM:							
University of California-Lawrence Livermore National Lab							
Nuclear Energy Research, Development and Demonstration				GGB	81.121 / 81.8590280	7,657	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						7,657	0
SUBTOTAL OFFICE OF NUCLEAR ENERGY, SCIENCE AND TECHNOLOGY, DEPARTMENT OF ENERGY						7,657	0
SUBTOTAL DEPARTMENT OF ENERGY						46,809,608	428,766

FEDERAL EMERGENCY MANAGEMENT AGENCY							
PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY							
PASS-THROUGH PROGRAMS FROM:							
Pueblo County							
Chemical Stockpile Emergency Preparedness				GGJ	83.unknown	64,000	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						64,000	0
SUBTOTAL PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY						64,000	0
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY						64,000	0

DEPARTMENT OF EDUCATION							
DIRECT FROM:							
STOMP SURFACE SIMULATOR PROJECT				GZA	84.286 / 84.DE-ACDS-76RL01830	12,440	0
SUBTOTAL DIRECT FROM:						12,440	0
SUBTOTAL						12,440	0
ASSISTANT SECRETARY FOR EDUCATION RESEARCH, STATISTICS, AND IMPROVEMENT, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
ASSISTANT SECRETARY FOR EDUCATION RESEARCH, STATISTICS, AND IMPROVEMENT, DEPARTMENT OF EDUCATION							
Twenty-First Century Community Learning Centers				DAA	84.287	455,011	5,481,909
SUBTOTAL DIRECT FROM:						455,011	5,481,909
SUBTOTAL ASSISTANT SECRETARY FOR EDUCATION RESEARCH, STATISTICS, AND IMPROVEMENT, DEPARTMENT OF EDUCATION						455,011	5,481,909
DEPARTMENT OF EDUCATION							
DIRECT FROM:							
DEPARTMENT OF EDUCATION							
National Writing Project Model				GGJ	84.928	35,784	0
Teacher Quality				GWA	84.P336B040001	419,459	0
Disaster Relief Grant - Tornado Claim				GGB	84.P938R090010	108,821	0
SUBTOTAL DIRECT FROM:						564,064	0
PASS-THROUGH PROGRAMS FROM:							
NATIONAL WRITING PROJECT							
National Writing Project Model				CFE	84.928 / 84.00-C002	38,056	0
National Writing Project Model				GFE	84.928 / 84.AwD-100966	60,462	0
Nat'l Writing Project Corporation							
National Writing Project Model				GKA	84.928 / 84.Sub-contract #04-C004	4,623	0
National Writing Project							
National Writing Project Application				GGB	84.03-C003	36,748	0
Program Income for National Writing Proj				GGB	84.03-C003	18,666	0
State of Kansas							
Educational Interpreting Certificate Program				GKA	84.652-08-1508	21,000	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						179,555	0
SUBTOTAL DEPARTMENT OF EDUCATION						743,619	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
OIES-NCES-NAEP State Coordinator		DAA	84.ED-03-CO-0035	128,983	0
OIES-NCES-Basic Participation		DAA	84.ED-08-CO-0023	13,285	0
SUBTOTAL DIRECT FROM:				142,268	0
SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION				142,268	0
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
Javits Gifted and Talented Students Education Grant Program		DAA	84.206	7,711	0
SUBTOTAL DIRECT FROM:				7,711	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				7,711	0
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Advanced Placement Program (Advanced placement Test Fee; Advanced Placement Incentive Program Grants)		DAA	84.330	222,264	0
SUBTOTAL DIRECT FROM:				222,264	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				222,264	0
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Undergraduate International Studies and Foreign Language Programs		CGB	84.016 / 84.P016A080080-02	67,148	0
Higher Education_Institutional Aid		CGJ	84.031	472,131	0
Higher Education_Institutional Aid		CJD	84.031	494,558	261,212
Higher Education_Institutional Aid		CJF	84.031	348,414	0
Higher Education_Institutional Aid		CJH	84.031	696,898	0
Higher Education_Institutional Aid		CJK	84.031	708,519	0
Higher Education_Institutional Aid		CJM	84.031	1,368,313	0
Higher Education_Institutional Aid		CJR	84.031	35,369	0
Higher Education_Institutional Aid		GVA	84.031	286,462	0
Higher Education_Institutional Aid		GSA	84.031 / 84.P031A080188	477,340	0
Higher Education_Institutional Aid		GSA	84.031 / 84.P042A020971	50,000	0
Byrd Honors Scholarships		DAA	84.185	0	643,875
Graduate Assistance in Areas of National Need		GFJ	84.200	(1,449)	0
Graduate Assistance in Areas of National Need		GKA	84.200	40,468	0
Graduate Assistance in Areas of National Need		GGB	84.200 / 84.P200A060306-08	37,874	0
Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students w		GGB	84.333 / 84.P333A050015-07A	12,771	0
Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students w		GGB	84.333 / 84.P333A080026 action 4	282,107	0
Child Care Access Means Parents in School		GSA	84.335 / 84.P335A010015	72	0
Child Care Access Means Parents in School		GGB	84.335 / 84.P335A050205-08	49,241	0
Child Care Access Means Parents in School		GFC	84.335 / 84.P335A050231	10,970	0
SUBTOTAL DIRECT FROM:				5,437,206	905,087
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				5,437,206	905,087
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Fund for the Improvement of Postsecondary Education		CGB	84.116	10,000	0
Fund for the Improvement of Postsecondary Education		CGJ	84.116	49,670	0
Fund for the Improvement of Postsecondary Education		GVA	84.116	68,227	0
Fund for the Improvement of Postsecondary Education		CGB	84.116 / 84.P116B060387	26,311	0
Fund for the Improvement of Postsecondary Education		CGB	84.116 / 84.P116W090280	134,366	0
Rehabilitation Services_Service Projects		IHA	84.128	125,130	0
Rehabilitation Services_Service Projects		CGB	84.128 / 84.H128J080025	83,727	42,478
Supported Employment Services for Individuals with Significant Disabilities		IHA	84.187	284,605	0
Rehabilitation Training: Continuing Education		GKA	84.264	368,383	252,026
Rehabilitation Training: State Vocational Rehabilitation Unit In-Service Training		IHA	84.265	51,353	0
SUBTOTAL DIRECT FROM:				1,201,772	294,504

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
CALIFORNIA STATE UNIVERSITY					
Fund for the Improvement of Postsecondary Education		GFE	84.116 / 84.ELXCOGZZ_80118	5,829	0
Research Foundation of SUNY					
Fund for the Improvement of Postsecondary Education		GKA	84.116 / 84.P166N060006	8,100	0
Univ of Arkansas Little Rock					
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind		GKA	84.160 / 84.None	210,046	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				223,975	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				1,425,747	294,504
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
Bilingual Education: Professional Development		GFB	84.195	302,457	0
Bilingual Education: Professional Development		GJG	84.195	163,432	0
Bilingual Education: Professional Development		GTA	84.195	274,886	0
Bilingual Education: Professional Development		CYA	84.195	289,647	0
Bilingual Education: Professional Development		GZA	84.195	242,109	0
SUBTOTAL DIRECT FROM:				1,272,531	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION				1,272,531	0
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
PASS-THROUGH PROGRAMS FROM:					
Vanderbilt University					
Education Research, Development and Dissemination		GTA	84.305 / 84.R305E090009	224,511	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				224,511	0
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				224,511	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Migrant Education: State Grant Program		DAA	84.011	1,128,805	3,633,527
Title I Program for Neglected and Delinquent Children		DAA	84.013	0	527,086
Migrant Education: High School Equivalency Program		GFB	84.141	7,957	0
Migrant Education: Coordination Program		DAA	84.144	108,282	0
Migrant Education: College Assistance Migrant Program		GTA	84.149	472,808	0
Safe and Drug-Free Schools and Communities: National Programs		GGB	84.184 / 84.Q184H070030	(12)	5,950
Safe and Drug-Free Schools and Communities: National Programs		GWA	84.184 / 84.Q184H090083	56,623	0
Safe and Drug-Free Schools and Communities_State Grants		DAA	84.186	166,202	2,281,958
Safe and Drug-Free Schools and Communities_State Grants		EAA	84.186 / 84.Q186B08006	981,127	0
Even Start: State Educational Agencies		DAA	84.213	14,963	498,597
Charter Schools		DAA	84.282	430,542	8,968,973
State Grants for Innovative Programs		DAA	84.298	3,055	209,089
Indian Education -- Special Programs for Indian Children		GKA	84.299	131,643	0
Transition to Teaching		GGJ	84.350	393,770	0
Reading First State Grants		DAA	84.357	1,146,464	2,816,251
Rural Education		DAA	84.358	22,719	301,233
Mathematics and Science Partnerships		DAA	84.366	127,196	1,741,193
Mathematics and Science Partnerships		GSA	84.366 / 84.J149G080051/FLC-13	8,990	0
Improving Teacher Quality State Grants		DAA	84.367	1,234,704	31,494,696
Improving Teacher Quality State Grants		GAA	84.367	4,591	810,783
Improving Teacher Quality State Grants		GCA	84.367 / 84.B2009-10-5	7,341	0
Grants for State Assessments and Related Activities		DAA	84.369	5,704,736	0
SUBTOTAL DIRECT FROM:				12,152,506	53,289,336
PASS-THROUGH PROGRAMS FROM:					
CCHE					
Indian Education -- Special Programs for Indian Children		GSA	84.299 / 84.1203.05.119D - 05	7,292	0
Clayton Foundation/CPCF					
Parental Information and Resource Centers		GTA	84.310	12,629	0
DENVER PUBLIC SCHOOLS					
Mathematics and Science Partnerships		GFE	84.366 / 84.SKILL-C. MARTIN	36,676	0
Ft Morgan School District RE3					
Mathematics and Science Partnerships		GKA	84.366 / 84.2/9/2008	38,482	0
JEFFERSON COUNTY SCHOOL DISTRICT					
Mathematics and Science Partnerships		GFE	84.366 / 84.GRANT 2007-2008 YR3	46,974	0
NW Regional Ed Laboratory					
Early Reading First		GTA	84.359	28,211	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SOUTH CENTRAL BOCES Mathematics and Science Partnerships		GFE	84.366 / 84.P.L.A.S.M.I.D.	197	0
Weld County School District 6 Mathematics and Science Partnerships		GKA	84.366 / 84.9/10/2007	50,414	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				220,875	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				12,373,381	53,289,336
OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION English Language Acquisition Grants		DAA	84.365	647,778	9,559,338
SUBTOTAL DIRECT FROM:				647,778	9,559,338
SUBTOTAL OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION				647,778	9,559,338
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION Fund for the Improvement of Education		DAA	84.215	91,040	11,638
Fund for the Improvement of Education		GKA	84.215	443,712	0
SUBTOTAL DIRECT FROM:				534,752	11,638
PASS-THROUGH PROGRAMS FROM:					
Ignacio School District 11JT Fund for the Improvement of Education		GKA	84.215 / 84.1/31/2174	124,625	0
Weld County School District 6 Fund for the Improvement of Education		GKA	84.215 / 84.S215X020174	124,933	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				249,558	0
SUBTOTAL OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION				784,310	11,638
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT					
DIRECT FROM:					
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT OPEPD-PMIS-EDFacts		DAA	84.ED-08-CO-0023	43,753	0
SUBTOTAL DIRECT FROM:				43,753	0
SUBTOTAL OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT				43,753	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION Gaining Early Awareness and Readiness for Undergraduate Programs		EAA	84.334 / 84.P334S050026-09	3,503,529	0
SUBTOTAL DIRECT FROM:				3,503,529	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				3,503,529	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT					
DIRECT FROM:					
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT College Access Challenge Grant Program		GRA	84.378	1,243,103	0
Strengthening Minority-Serving Institutions		GSA	84.382 / 84.P382C080003	724,364	0
SUBTOTAL DIRECT FROM:				1,967,467	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT				1,967,467	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION Special Education - State Personnel Development		DAA	84.323	331,704	0
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFB	84.325	99,072	0
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325	540,291	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		DAA	84.326	109,693	23,000
SUBTOTAL DIRECT FROM:				1,080,760	23,000

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
California State University, Northridge Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GKA	84.326 / 84.F-06-2056-2.0/4003362	127,300	0
Florida State University Research in Special Education		GTA	84.324 / 84.R324E060086A	30,263	0
Pennsylvania College of Optometry Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325 / 84.H325U04001, Subcontra	3,738	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL Research in Special Education		GFE	84.324 / 84.ACCT# 55464	196,741	0
UNIVERSITY OF SOUTH FLORIDA Research in Special Education		GFE	84.324 / 84.5830-1081-00-A	1,950	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.326 / 84.5830-1251-00-D	167,571	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.326 / 84.5830-1251-00-D-2	76,955	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				604,518	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				1,685,278	23,000
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					
Perkins Loan Cancellations		GTA	84.037	94,138	0
Leveraging Educational Assistance Partnership		GAA	84.069	0	894,908
Leveraging Educational Assistance Partnership		GLA	84.069	48,315	0
Leveraging Educational Assistance Partnership		GZA	84.069	41,692	0
SUBTOTAL DIRECT FROM:				184,145	894,908
SUBTOTAL OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION				184,145	894,908
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
Adult Education-Basic Grant to States		DAA	84.002	801,636	5,846,797
Adult Education-Basic Grant to States		CJD	84.002	24,856	0
Career and Technical Education -- Basic Grants to States		CJA	84.048	15,371,725	0
Tech-Prep Education		CJA	84.243	1,393,615	0
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		CAA	84.331 / 84.Q331A080006	87,184	0
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		CAA	84.331 / 84.Q331A090006	58,668	0
SUBTOTAL DIRECT FROM:				17,737,684	5,846,797
PASS-THROUGH PROGRAMS FROM:					
CCCS Foundation					
Adult Education: National Leadership Activities		GJL	84.191	2,187	0
Adult Education: National Leadership Activities		GJR	84.191	23	0
College System Foundation Adult Education: National Leadership Activities		GJG	84.191	513	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,723	0
SUBTOTAL OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION				17,740,407	5,846,797
SUBTOTAL DEPARTMENT OF EDUCATION				48,873,356	76,306,517

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION					
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION					
DIRECT FROM:					
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION					
National Historical Publications and Records Grants		AMA	89.003 / 89.NAR08RC10038-08	2,320	0
SUBTOTAL DIRECT FROM:				2,320	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				2,320	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				2,320	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)					CFDA / OTHER ID NUMBER		
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
ELECTION ASSISTANCE COMMISSION							
DIRECT FROM:							
ELECTION ASSISTANCE COMMISSION							
Help America Vote Act Requirements Payments				VAA	90.401	2,793,306	0
SUBTOTAL DIRECT FROM:						2,793,306	0
SUBTOTAL ELECTION ASSISTANCE COMMISSION						2,793,306	0
SUBTOTAL						2,793,306	0

DEPARTMENT OF HEALTH AND HUMAN SERVICES							
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Compassion Capital Fund				GGB	93.009 / 93.90IC0064/03	66,938	9,206
Healthy Marriage Promotion and Responsible Fatherhood Grants				IHA	93.086	1,859,510	149,965
Healthy Marriage Promotion and Responsible Fatherhood Grants				GGB	93.086 / 93.90FE0028/02	(45)	0
Healthy Marriage Promotion and Responsible Fatherhood Grants				GGB	93.086 / 93.90FE0028/03	104,153	25,595
Healthy Marriage Promotion and Responsible Fatherhood Grants				GGB	93.086 / 93.90FE0028/04	273,917	59,587
Transitional Living for Homeless Youth				IHA	93.550	113,798	12,309
Promoting Safe and Stable Families				IHA	93.556	125,504	3,686,956
ARRA - CS Incentives				IHA	93.563	0	4,320,023
Child Support Enforcement				IHA	93.563	5,411,329	43,067,879
Child Support Enforcement Research				IHA	93.564	191,599	0
Refugee and Entrant Assistance_State Administered Programs				IHA	93.566	5,264,140	1,861,692
Low-Income Home Energy Assistance				IHA	93.568	1,256,515	65,595,599
Refugee and Entrant Assistance_Discretionary Grants				FAA	93.576	6,669	100,601
Refugee and Entrant Assistance_Discretionary Grants				IHA	93.576	181,164	32,648
Refugee and Entrant Assistance_Wilson/Fish Program				IHA	93.583	67,548	3,097,547
Refugee and Entrant Assistance_Targeted Assistance Grants				IHA	93.584	44,122	326,114
State Court Improvement Program				JAA	93.586 / 93.0601C0SCID	1,738	0
State Court Improvement Program				JAA	93.586 / 93.0601C0SCIT	4,111	0
State Court Improvement Program				JAA	93.586 / 93.0701C0SCID	62,068	0
State Court Improvement Program				JAA	93.586 / 93.0701C0SCIP	59,057	0
State Court Improvement Program				JAA	93.586 / 93.0701C0SCIT	13,880	0
State Court Improvement Program				JAA	93.586 / 93.0801C0SCID	165,216	0
State Court Improvement Program				JAA	93.586 / 93.0801C0SCIP	82,965	0
State Court Improvement Program				JAA	93.586 / 93.0801C0SCIT	108,475	0
State Court Improvement Program				JAA	93.586 / 93.1001C0SCIP	133	0
Community-Based Child Abuse Prevention Grants				FAA	93.590	166,407	389,924
Grants to States for Access and Visitation Programs				JAA	93.597 / 93.0901C0SAVP	106,402	0
Grants to States for Access and Visitation Programs				JAA	93.597 / 93.1001C0SAVP	6,065	0
Chafee Education and Training Vouchers Program (ETV)				IHA	93.599	988,367	0
Adoption Incentive Payments				IHA	93.603	82,076	306,583
Voting Access for Individuals with Disabilities_Grants to States				VAA	93.617	111,297	0
Developmental Disabilities Basic Support and Advocacy Grants				IHA	93.630	545,627	328,810
Children's Justice Grants to States				IHA	93.643	209,724	26,298
Child Welfare Services_State Grants				IHA	93.645	0	4,019,549
ARRA - Title IV-E Foster Care				IHA	93.658	199,840	1,875,987
Foster Care_Title IV-E				IHA	93.658	8,525,526	50,819,825
ARRA - Title IV-E Adoption Assistance				IHA	93.659	0	1,748,883
Adoption Assistance				IHA	93.659	2,081,306	17,410,415
Social Services Block Grant				IHA	93.667	(286,200)	37,615,343
Child Abuse and Neglect State Grants				IHA	93.669	455,100	0
Child Abuse and Neglect Discretionary Activities				JAA	93.670 / 93.90CA1777/01	143,931	0
Child Abuse and Neglect Discretionary Activities				JAA	93.670 / 93.90CA1777/02	465,853	0
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian T				IHA	93.671	650,430	1,248,648
Chafee Foster Care Independence Program				IHA	93.674	525,336	1,568,209
SUBTOTAL DIRECT FROM:						30,441,591	239,704,195
PASS-THROUGH PROGRAMS FROM:							
City and County of Denver							
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse				JAA	93.087 / 93.90CU0002/01	44,767	0
Foster Care_Title IV-E				JAA	93.658	14,694	0
Denver University							
Child Welfare Services Training Grants				GTA	93.648 / 93.SC36669A01-00	35,472	0
N Range Behavioral Hlth Ctr							
19th TC Family Treatment Court (Federal to North Range to 19th Trial Court				JAA	93.n/a	19,936	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNIVERSITY OF DENVER Foster Care_Title IV-E		GFE	93.658 / 93.SC36518A-01-00	3,000	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				117,869	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				30,559,460	239,704,195
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging: Title VII, Chapter 3: Programs for Prevention of Elder Abuse, Neglect, and		IHA	93.041	55,968	0
Special Programs for the Aging: Title VII, Chapter 3: Programs for Prevention of Elder Abuse, Neglect, and		SFA	93.041	108,588	89,500
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individua		IHA	93.042	215,125	0
Special Programs for the Aging: Title III, Part D: Disease Prevention and Health Promotion Services		IHA	93.043	296,184	0
Special Programs for the Aging: Title IV: and Title II: Discretionary Projects		FAA	93.048	137,698	0
Special Programs for the Aging: Title IV: and Title II: Discretionary Projects		IHA	93.048	153,779	0
National Family Caregiver Support, Title III, Part E		IHA	93.052	1,579,383	0
Medicare Enrollment Assistance Program		IHA	93.071	61,683	0
ARRA-Chronic Disease Self-Management Program series		FAA	93.725	2,290	0
SUBTOTAL DIRECT FROM:				2,610,698	89,500
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,610,698	89,500
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Surveillance of Hazardous Substance Emergency Events		FAA	93.204	13,931	0
State Capacity Building		FAA	93.240	230,578	0
SUBTOTAL DIRECT FROM:				244,509	0
SUBTOTAL AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				244,509	0
BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
COLORADO NONPROFIT DEVELOPMENT CENTER					
HIV Emergency Relief Project Grants		GFE	93.914 / 93.H89HA00027	12,725	0
HIV Emergency Relief Project Grants		GFE	93.914 / 93.PN200709-024-1	134,285	0
PITON FOUNDATION					
HIV Emergency Relief Project Grants		GFE	93.914 / 93.PN:200703-113	(58)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				146,952	0
SUBTOTAL BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				146,952	0
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Public Health Emergency Preparedness		FAA	93.069	6,635,036	26,103,057
Public Health Emergency Preparedness	*	FAA	93.069	0	13,562,070
Project Grants and Cooperative Agreements for Tuberculosis Control Programs		FAA	93.116	448,770	20,575
Centers for Research and Demonstration for Health Promotion and Disease Prevention		FAA	93.135	558,452	342,510
Injury Prevention and Control Research and State and Community Based Programs		FAA	93.136	790,829	496,147
Injury Prevention and Control Research and State and Community Based Programs		GGB	93.136 / 93.1R49CE001168-03	29,418	0
Injury Prevention and Control Research and State and Community Based Programs		GGB	93.136 / 93.1R49CE001168-04	536,967	524,526
Occupational Safety and Health Program		FAA	93.262	3,760	0
Occupational Safety and Health Program		GGB	93.262 / 93.1R210H009114-02	42,132	19,265
Occupational Safety and Health Program		GGB	93.262 / 93.5 R03 OH009248-02	27,238	0
Occupational Safety and Health Program		GGB	93.262 / 93.5 R03 OH009381-02 Rev	99,916	0
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-05	257,781	38,505
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-05S1	35,752	26,359
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-05S2	5,969	0
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-06	747,396	45,182
Centers for Disease Control and Prevention: Investigations and Technical Assistance		FAA	93.283	12,196,112	3,587,376
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GGB	93.283 / 93.5 U19 CI000419-03	235,199	346,835
ARRA-Colorado Emerging Infections Program-ARRA-HAI		FAA	93.717	125,327	0
ARRA-Epidemiology and Lab Capacity for Infectious Disease		FAA	93.717	229,048	0
ARRA-Healthy Communities, Tobacco Education and Prevention, Diabetes Preven		FAA	93.723	387,432	0
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Oth		DAA	93.938	479,678	94,567
HIV Prevention Activities: Non-Governmental Organization Based		GGB	93.939 / 93.1U65PS001660-01	213,750	0
HIV Prevention Activities: Non-Governmental Organization Based		GGB	93.939 / 93.5U65PS001660-02	117,340	0
HIV Prevention Activities: Health Department Based		FAA	93.940	3,092,397	1,650,366
HIV Demonstration, Research, Public and Professional Education Projects		FAA	93.941	103,147	0
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Viru		GGB	93.943 / 93.3U65/PS823700-0551	157,340	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		FAA	93.944	880,144	146,977
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		FAA	93.946	184,754	0
Preventive Health Services_Sexually Transmitted Diseases Control Grants		FAA	93.977	828,839	425,058
Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information a		FAA	93.978	379,111	0
Preventive Health and Health Services Block Grant		FAA	93.991	824,887	57,272
SUBTOTAL DIRECT FROM:				30,653,921	47,486,647
PASS-THROUGH PROGRAMS FROM:					
ASSOCIATION OF AMERICAN MEDICAL COLLEGES					
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GFE	93.283 / 93.RMPHEC2006-036	33,834	0
ASTHO 16012-CODPHE001-2183					
Centers for Disease Control and Prevention: Investigations and Technical Assistance		FAA	93.283 / 93.IU38HM000454	716	0
DENVER HEALTH AND HOSPITAL					
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GFE	93.283 / 93.AWD103234	810	0
Pueblo Community Diabetes					
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GGJ	93.283 / 93.H75/CCH824069-01	10,863	0
State of New Mexico					
Centers for Disease Control and Prevention: Investigations and Technical Assistance		FAA	93.283 / 93.U59/CCU623401	1,795	0
State of Wyoming-Health Dept.					
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		FAA	93.946 / 93.CDC Award	47,472	0
TULANE UNIVERSITY					
Research, Treatment and Education Programs on Lyme Disease in the United States		GFE	93.942 / 93.TUL-599-09/10	234,041	0
The Center to Protect Workers Rights					
Occupational Safety and Health Program		GGB	93.262 / 93.3001-008-01Amend 2	46,395	0
Occupational Safety and Health Program		GGB	93.262 / 93.Agreement #1030-13-A6	449	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				376,375	0
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				31,030,296	47,486,647
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ARRA-Arra-ASC-HAI Initiative		FAA	93.720	2,532	0
Children's Health Insurance Program		UHA	93.767 / 93.IZCHIPRA59A1	579	0
Children's Health Insurance Program		UHA	93.767 / 93.CBHP a11	118,797,655	467,227
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		UHA	93.768 / 93.IMIGC30538A	25,668	0
Medicare_Supplementary Medical Insurance		FAA	93.774	195,626	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		IHA	93.779	1,083	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		SFA	93.779	382,735	288,439
Alternate Non-Emergency Service Providers or Networks		UHA	93.790 / 93.IV0030243/01	14,204	927,987
SUBTOTAL DIRECT FROM:				119,420,082	1,683,653
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				119,420,082	1,683,653
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Monocyte Recruitment and Macrophage Regu		GGB	93.1 501 RR025162-01A2	50,614	0
Mexican American Adolescent Girls Sexua		GGB	93.1F32HD061171-01	42,296	0
A Rodent Model to Study Links among Diet		GGB	93.1K01RR028135-01	7,565	0
DARE to Be You Care to Wait Family-Based		GGB	93.5 APHPA006045-02-00 (yr	33,113	27,814
Obesity And Hepatic Steatosis -Hhs-Nih-Diabetes, Digestive, & Kidney		GGB	93.5 ROI DK072017-04	225,781	0
Proteomic Analysis of Renal Response to		GGB	93.5R21DK075517-02	240	0
SUBTOTAL DIRECT FROM:				359,609	27,814
PASS-THROUGH PROGRAMS FROM:					
GEORGETOWN UNIVERSITY					
Unclassified Grants and Contracts		GFE	93.000 / 93.RX 4285-890-UCD	116,712	0
Indiana University					
Ischemia-Induced Actin Cytoskeletal Alte		GGB	93.16845	(1,524)	0
Oregon Health Sciences University					
Large Scale T Cell Epitope Discovery		GGB	93.APULM0142-CSU	51,623	0
Plasma Controls, LLC					
Deposition and Evaluation of Hydroxyapat		GGB	93.PO #500-1-CSU	14,243	0
University of Michigan					
Population + Environment in the U.S. Gre		GGB	93.3000728190 (F017407)	95,934	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
University of New Mexico Pulmonary Responses to Bioweapon Categor		GGB	93.5P01AI056295	9,181	0
University of Utah Reliability of Assessing Occupational Ex		GGB	93.10002211-02 PD 00001374	534	0
Weld County Area on Aging Project Connect		GKA	93.Project Connect	500	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				287,203	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				646,812	27,814
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Food and Drug Administration: Research		FAA	93.103	385,391	0
Food and Drug Administration: Research		BAA	93.103 / 93.HHSF223200840146C	65,313	0
Food Safety and Security Monitoring Project		FAA	93.448	379,281	0
SUBTOTAL DIRECT FROM:				829,985	0
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				829,985	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Maternal and Child Health Federal Consolidated Programs		FAA	93.110	637,034	101,674
Emergency Medical Services for Children		FAA	93.127	148,876	6,390
Cooperative Agreements to States/ Territories for the Coordination and Development of Primary Care Officers		FAA	93.130	132,599	0
Grants to States for Loan Repayment Program		FAA	93.165	108,378	0
Traumatic Brain Injury State Demonstration Grant Program		IHA	93.234	96,186	0
Grants for Dental Public Health Residency Training		FAA	93.236	184,627	0
Advanced Education Nursing Grant Program		GFC	93.247 / 93.5D09HP07976-02-00	1,605	0
Universal Newborn Hearing Screening		FAA	93.251	185,126	69,721
State Planning Grants Health Care Access for the Uninsured		UHA	93.256 / 93.HRSA-1650-01	783,692	0
Nurse Faculty Loan Program (NFLP)		CKA	93.264	21,300	0
Advanced Education Nursing Traineeships		GGJ	93.358 / 93.A10HP12826	21,787	0
Grants for Graduate Training in Family Medicine		CFB	93.379	(1,502)	0
ARRA-SFA		CFE	93.407	29,168	0
ARRA: Federal Vet Med Scholarships For Disadvantaged Students For AY2010 -		CGB	93.407	16,598	0
ARRA-State Primary Care Offices		FAA	93.414	22,220	0
ARRA Nursing Workforce Diversity		CJK	93.417 / 93.D1NHP15413	55,057	0
Vision Research		GGB	93.867 / 93.1R01EY019051-01A1	263,573	0
Health Care and Other Facilities		GJC	93.887	290,150	0
Health Care and Other Facilities		GYA	93.887	232,834	0
Health Care and Other Facilities		GGB	93.887 / 93.C76HF09180	284,030	0
Specially Selected Health Projects		GGJ	93.888 / 93.DIDHP16310-01-00	171,080	0
Rural Health Medical Education Demonstration Projects		GTA	93.906	185,935	0
HIV Care Formula Grants		FAA	93.917	8,993,232	4,531,796
Maternal and Child Health Services Block Grant to the States		FAA	93.994	3,049,970	3,947,853
SUBTOTAL DIRECT FROM:				15,913,555	8,657,434
PASS-THROUGH PROGRAMS FROM:					
Howard University					
AIDS Education and Training Centers		GGB	93.145 / 93.632357-H058748	756	0
AIDS Education and Training Centers		GGB	93.145 / 93.632357-H058748 mod 3	75,943	0
OREGON HEALTH SCIENCES UNIVERSITY					
Advanced Education Nursing Grant Program		GFE	93.247 / 93.ASON00260-UC	15,224	0
Oregon Health Science University		GKA	93.247 / 93.ASON00260-UNC	10,358	0
TEXAS HEALTH INSTITUTE					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.PN200711-156	2,599	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.PN200810-067	29,618	0
UNIVERSITY OF KANSAS					
Nurse Education, Practice and Retention Grants		GFE	93.359 / 93.QC840842_AMD04	97,408	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C					
Advanced Education Nursing Grant Program		GFE	93.247 / 93.AWD100863	28,067	0
University of California, Los Angeles					
Maternal and Child Health Federal Consolidated Programs		GGB	93.110 / 93.Subaward # 1920 G KB3	25,033	0
University of Florida					
Maternal and Child Health Federal Consolidated Programs		GGB	93.110 / 93.UF07040	(63)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				284,943	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				16,198,498	8,657,434

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Environmental Health		GGB	93.113 / 93.5 K25 ES012909-05	117,388	0
Environmental Health		GGB	93.113 / 93.5 K25 ES014378-05	157,573	0
Environmental Health		GGB	93.113 / 93.5 R01 ES012941-05 Rev	75,179	0
Environmental Health		GGB	93.113 / 93.5 R21 ES014607-02	14,933	0
Mental Health Research Grants		IHA	93.242	97	21,249
Mental Health Research Grants		GGB	93.242 / 93.5 R01MH064700-07	259,429	8,934
Mental Health Research Grants		GGB	93.242 / 93.5 SR01MH061376-10	283,880	37,134
Mental Health Research Grants		GGB	93.242 / 93.5 SR01MH079182-04	206,738	0
Alcohol Research Programs		GGB	93.273 / 93.1 R01 AA015404-03	100,452	16,244
Alcohol Research Programs		GGB	93.273 / 93.5 SR21AA017267-02	171,274	0
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.5 K01 DA017810-05	5,549	0
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.5 SR01DA003371-23	473,496	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.1 R01 EB004876-03	42,731	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.1 R01EB010035-01	99,540	7,500
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.1R21EB009508-01A1	25,966	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.1R21EB011717-01	83,455	0
Trans-NIH Research Support		GGB	93.310 / 93.1 R21 NS064781-01A1 R	95,566	0
Trans-NIH Research Support		GGB	93.310 / 93.1 R21 NS066438-01	86,527	0
National Center for Research Resources		GGB	93.389 / 93.1K01RR026270-01A1	7,882	0
ARRA: JEOL Model JEM-1400 Transmission E		GGB	93.389 / 93.1S10RR028936-01	719,350	0
National Center for Research Resources		GGB	93.389 / 93.5 R21 RR023156-03	57,791	0
National Center for Research Resources		GGB	93.389 / 93.5 R25 RR020469-05	36,845	0
National Center for Research Resources		GGB	93.389 / 93.5 T32 RR007072-08	295,279	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.1R03CA150070-01	9,568	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.1R01CA052626-17A2	370,312	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.1R01CA100693-06	339,357	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5 R01 CA080002-10	167	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5 R03 CA135528-02	56,435	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5 SR01CA055035-16	448,115	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5 SR01CA125243-03	269,433	0
Cancer Detection and Diagnosis Research		GGB	93.394 / 93.5 R01 CA101988-05 Rev	13	0
Cancer Treatment Research		GGB	93.395 / 93.2 R01 CA070375-14	275,400	53,023
Cancer Treatment Research		GGB	93.395 / 93.2R56CA093591-07	296,458	0
Cancer Research Manpower		GGB	93.398 / 93.5 T32 CA009236-30	(793)	0
Cancer Research Manpower		GGB	93.398 / 93.5K01CA125051-04	134,658	0
Training in Mammalian Reproductive Biolo		GGB	93.5 T32 HD007031-32 revise	(360)	0
Training in Mammalian Reproductive Biolo		GGB	93.5 T32 HD007031-33	140,766	0
Training in Mammalian Reproductive Biolo		GGB	93.5 T32 HD007031-34	16,747	0
New Ops funds -Development of Novel		GGB	93.5 U54 AI065357-04	(28)	0
ARRA: Immune Modulation by Highly Virule		GGB	93.701 / 93.1 DP20D 006450-01	243,713	0
ARRA: Development of Adamantyl Ureas aga		GGB	93.701 / 93.1 RC1 AI085992-01	181,583	72,169
ARRA: Development + Formulation of Broad		GGB	93.701 / 93.1 U01 AI082164-01	343,843	176,430
ARRA: Individual, Social and Educational		GGB	93.701 / 93.1R03DA026490-01	12,712	0
ARRA: Isolation and Characterization of		GGB	93.701 / 93.1R21AI080351-02	181,326	0
ARRA: NIH Recovery Act Research Support		GKA	93.701 / 93.1R21DA026773-01	80,549	68,771
ARRA: Capture of Ubiquitin Conjugation a		GGB	93.701 / 93.1RC1GM091424-01	232,287	0
ARRA: Walleye Dermal Sarcoma Virus Acces		GGB	93.701 / 93.2 R01 CA095056-07	192,013	0
ARRA: Assembly of Picornaviral Replicati		GGB	93.701 / 93.2R56AI059130-06	285,228	0
ARRA: Molecular Epidemiology of Leprosy:		GGB	93.701 / 93.3 R01 AI063457-05S1	57,650	0
ARRA: Manganese and Basal Ganglia Dysfun		GGB	93.701 / 93.3 R01 ES012941-05S2	21,315	0
ARRA: Mechanism of Regulation of Mrna St		GGB	93.701 / 93.3 R01 GM072481-12S2	110,113	0
ARRA: Metnase Roles in NHEJ, DNA Integra		GGB	93.701 / 93.3 R01 GM084020-01A1S1	45,244	0
ARRA: ATRP Channel-Dependent Regulation		GGB	93.701 / 93.3 R01 HL091905-01A1S1	124,377	0
ARRA: Uterine Relaxing Factors: Molecula		GGB	93.701 / 93.3 R01HD009618-S1	6,602	0
ARRA: Obesity + Diabetes Prevention Thro		GGB	93.701 / 93.3 R25 RR020469-05S1	85,792	0
ARRA: Dengue Viral Infection, Immunity a		GGB	93.701 / 93.3 U54 AI065357-05S1	296,862	0
ARRA: Sub-Cellular Composition Mapping o		GGB	93.701 / 93.3 U54 AI065357-05S1	298,730	0
ARRA: Gene Therapeutic Approaches to Car		GGB	93.701 / 93.3K08AR054903-02S1	21,907	0
ARRA: Supplement of Molecular Epidemiolo		GGB	93.701 / 93.3R01AI063457-05S2	1,238	0
ARRA: Hypothalamic Circuits Regulating E		GGB	93.701 / 93.3R01DK078749-02S1	4,891	0
ARRA: Kv2.1 Membrane Corral: Regulators		GGB	93.701 / 93.3R01GM084136-01A1S1	228,336	0
ARRA: New Alphavirus Expression Systems i		GGB	93.701 / 93.5 R01 AI046435-10	265,422	0
ARRA: Characterization of a Gene Cluster		GGB	93.701 / 93.5 R03 AI078129-02	84,229	0
ARRA: Vector Surveillance Ontology and V		GGB	93.701 / 93.5 R03 AI083254-02	72,424	0
ARRA: Prevention of Oxidative Stress Dec		GGB	93.701 / 93.5 R21 AI083856-02	196,715	0
ARRA: Tetrahydroisoquinoline Antitumor D		GGB	93.701 / 93.5 SR01CA085419-11	233,776	123,929
ARRA: Control of Renal Glutaminase Expre		GGB	93.701 / 93.5 SR01DK037124-22	13,262	0
ARRA: Signaling Mechanisms Regulating Pi		GGB	93.701 / 93.5 SR56DK070952-02	173,663	0
RAPIDD Program		GGB	93.8145402	28,836	0
Cardiovascular Disease Research		GGB	93.837 / 93.1 R01HL 095573-01A2	38,427	0
Cardiovascular Disease Research		GGB	93.837 / 93.1R21HL087952-01	41,538	0
Cardiovascular Disease Research		GGB	93.837 / 93.1R21HL094890-01A1	41,227	0
Cardiovascular Disease Research		GGB	93.837 / 93.5 F31 HL094145-02	28,984	0
Cardiovascular Disease Research		GGB	93.837 / 93.5 K02 HL079333-05	90,698	0
Cardiovascular Disease Research		GGB	93.837 / 93.5 R01 HL091905-02	352,762	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cardiovascular Disease Research		GGB	93.837 / 93.5 R01 HL092791-08S1	95,773	0
Cardiovascular Disease Research		GGB	93.837 / 93.5 R21 HL094257-02	105,369	0
Blood Diseases and Resources Research		GGB	93.839 / 93.5 R01 HL092791-08	226,685	122,960
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.1F31 AR056192-03	29,832	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.1R03AR059264-01	11,719	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.1R13AR057262-01	14,418	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.2R13AR057262-02	9,445	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.5K08AR054903-03	125,075	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.1F32DK082166-01A1	42,305	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.1K01DK087777-01	18,014	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5 R01 DK047416-13	39,957	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5R01 DK078749-03	266,413	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5R01DK037124-22	372,043	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GF	93.853	3,971	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.1K01NS064217-01A2	24,839	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.1R21NS056280-02	132,194	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS056379-03	282,714	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS044395-09	328,081	72,768
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS045865-05 Rev	56,461	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS061902-02	95,957	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS40371-08	228,686	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1 R03 AI067409-02	436	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1 R21 AI079489-02	38,707	97,504
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1 R21 AI079528-02	152,794	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R21AI081959-01A2	5,157	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.2 R01AI064798-06	6,735	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.2R01AI059130-06A1	10,871	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.2US4AI065357-05 Revis	217,461	143,367
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.3US4AI065357-06	221,523	60,875
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI037139-11 Re	83,269	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI063054-03(Re	(33,736)	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 I01 AI057836-05 Re	230,042	101,655
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 K08 AI071724-03	120,534	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI033773-14	4,533	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI044072-10	313	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI046435-08(Rev	899	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI047197-09	163,374	285,986
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI049151-07	166,533	36,151
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI057066-05 rev	169,499	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI063054-05	115,402	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI063434-05 Rev	226,834	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI063457-05Revi	208,628	33,495
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI064798-05 Rev	363,013	(43,373)
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI073255-04	386,033	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI073298-03	370,818	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI080486-03	229,749	80,259
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01AI083368-02	388,880	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R21 AI078126-02	48,642	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R21 AI080567-02	107,096	22,651
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R37 AI018357-27 Rev	(162)	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI065784-05 Rev	285,831	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U01 AI070456-05	902,431	392,121
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI065357-04	(290)	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI065357-05	213,426	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI065357-05PO 4	354	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5US4AI065357-06	4,235,232	3,395,706
Microbiology and Infectious Diseases Research		GGB	93.856 / 93.5 U54 AI065357-05 Rev	0	(1,870)
Biomedical Research and Research Training		GGB	93.859	74,512	0
Biomedical Research and Research Training		GGB	93.859 / 93.1 F31 GM080173-02	149	0
Biomedical Research and Research Training		GGB	93.859 / 93.1 R01 GM072586-04 rev	2,910	0
Biomedical Research and Research Training		GGB	93.859 / 93.1 R01 GM083944-03	228,228	0
Biomedical Research and Research Training		GGB	93.859 / 93.1 R25 GM080198-01	0	(15,000)
Biomedical Research and Research Training		GGB	93.859 / 93.1F31GM089152-01	21,680	0
Biomedical Research and Research Training		GGB	93.859 / 93.1P01GM088409-01A1	55,965	0
Biomedical Research and Research Training		GGB	93.859 / 93.1R01GM088371-01A1	45,926	0
Biomedical Research and Research Training		GGB	93.859 / 93.2 R01 GM061909-09	279,550	0
Biomedical Research and Research Training		GGB	93.859 / 93.2R01GM045916-19A1	208,221	0
Biomedical Research and Research Training		GGB	93.859 / 93.2R01GM072586-05A1	70,822	0
Biomedical Research and Research Training		GGB	93.859 / 93.3 R01 GM072481-12S1	26,348	0
Biomedical Research and Research Training		GGB	93.859 / 93.3 R01 GM072586-04S1	4,599	0
Biomedical Research and Research Training		GGB	93.859 / 93.3 R01 GM080442-02S1	48,356	0
Biomedical Research and Research Training		GGB	93.859 / 93.3R01GM067777-07S1	20,163	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM045916-18	35,954	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM066834-08	278,061	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM072481-13	256,781	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM080442-03	268,635	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM083335-05	50,355	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM84020-02	309,271	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R25 GM080198-02	6,673	206,350

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Biomedical Research and Research Training		GGB	93.859 / 93.5F32CM083532-02	49,785	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01CM067777-07 rev	309,778	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01CM068011-06	3,978	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01CM068011-07	237,918	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01CM084136-02 Revis	289,220	0
Child Health and Human Development Extramural Research		CFB	93.865	212,094	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5 R01 HD009618-30	35,178	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5 R01 HD038970-08revi	68,153	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5R21DH053718-02	78,919	0
Aging Research		GGB	93.866 / 93.1F31AG031641-03	23,917	0
Aging Research		GGB	93.866 / 93.1K01AG031829-02	162,280	0
Aging Research		GGB	93.866 / 93.1R21AG035147-01	36,745	0
Aging Research		GGB	93.866 / 93.2R56AG021147-06A1	191,644	0
Aging Research		GGB	93.866 / 93.5 K01 AG022053-06	25,527	0
Aging Research		GGB	93.866 / 93.5 R03 AG027262-02	58,274	0
Aging Research		GGB	93.866 / 93.5 R03 AG030230-02	35	0
International Research and Research Training		GGB	93.989 / 93.5 D43 TW007257-04	57,386	83,488
COTC007a : A Preclinical Comparison of Tuberculosis Vaccine Testing + Research		GGB	93.COTC007a/ HHSN2612010002	3,236	0
Leprosy Research Support + Maintenance o		GGB	93.N01 AI-40091 Mod 9	1,452,270	0
United States Based Collaboration in Eme		GGB	93.N01-AI-25469 AMD #11	579,815	10,348
Animal Model Testing of Tuberculosis Dru		GGB	93.N01-AI-25491 MOD 12	671,940	45,546
Tuberculosis Vaccine Testing + Research		GGB	93.N01-AI-95385 AMD 16	389,948	0
		GGB	93.N01 AI-40091 Mod9	2,160,977	248,594
SUBTOTAL DIRECT FROM:				32,034,430	5,964,964
PASS-THROUGH PROGRAMS FROM:					
AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI					
Career Development Awards		GFE	93.277 / 93.K12DA000357	57,915	0
Career Development Awards		GFE	93.277 / 93.PN200509-313	7,682	0
Aerophase, Inc.					
Cancer Treatment Research		GGB	93.395	9,001	0
Albert Einstein College of Medicine					
Research Related to Deafness and Communication Disorders		GGB	93.173 / 93.9-526-3600	36,750	0
Arizona State University					
ARRA		GLA	93.701 / 93.RCZES018801/10-264	198,507	0
Brigham and Womens Hospital					
Mental Health Research Grants		GGB	93.242	336,388	0
Case Western Reserve University					
Tuberculosis Research Unit (TBRU)		GGB	93.RES502414 Amd 3	92,307	0
Children's Hospital Los Angeles					
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847	810	0
Children's Hospital Oakland Research Ins					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.12.7888.b- Amd #3	114,134	0
City of Hope National Medical Center					
Blood Diseases and Resources Research		GGB	93.839 / 93.21559.912614.6692	12,044	0
Blood Diseases and Resources Research		GGB	93.839 / 93.30.912614 Amd 1 B0031	81,313	0
Emory University					
Biomedical Research and Research Training		GGB	93.859 / 93.5-42180-G1	14,019	0
Fred Hutchinson Cancer Research Center					
Cancer Centers Support		GGB	93.397 / 93.0000659881	24,802	0
Cancer Centers Support		GGB	93.397 / 93.0000666274	32,878	0
Cancer Centers Support		GGB	93.397 / 93.0000679307	205,238	0
GIT-Georgia Institute of Technology					
ARRA: Kidney Injury and Dysfunction Supp		GGB	93.701 / 93.57051-G1	16,142	0
Henry Ford Health System (Hospital)					
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.#3 R01 AR050562-05	32,957	0
INTA-Argentina Nat'l Institute of Agriculture and Technology					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1 R01 AI083084-01/02	2,499	0
Juvaris BioTherapeutics, Inc.					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.Amd 1	(690)	0
Klein Buende1					
Cancer Cause and Prevention Research		GGB	93.393 / 93.0239-0112-008	40,206	0
Klein Buende1, Inc (NIH/NCI)					
Cancer Cause and Prevention Research		FAA	93.393 / 93.CA134705 0259-0130-00	6,524	0
M.I.T. Massachusetts Institute of Tech.					
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.5710002213 Mod#3	250,476	0
Massachusetts General Hospital					
Cancer Treatment Research		GGB	93.395 / 93.214051	11,620	0
Microbiotix, Inc.					
Allergy, Immunology and Transplantation Research		GGB	93.855	69,253	0
NYU-New York University					
ARRA: Vaccination against Chronic Wastin		GGB	93.701 / 93.09-1096 PM295494	105,568	0
Northwestern University					
Cardiovascular Disease Research		GGB	93.837 / 93.60020815-CSU	16,793	0
Ohio State University					
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.RF01034511 amend 07	97,762	0
Oregon Health Sciences University					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.GPULM0101C Amd 1	53,298	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY		SOURCE TYPE (DIRECT OR PASS-THROUGH)		ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)		NONCASH	STATE ¹		DIRECT	PASSED TO
PROGRAM NAME		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER		EXPENDITURES	SUBRECIPIENTS			
Rhode Island Hospital			GGB	93.855 / 93.701-9633-8985		79,281	0			
SOCIAL AND SCIENTIFIC SYSTEMS										
Mental Health Research Grants			GFE	93.242 / 93.06-00116-T001-MOD3		29,571	0			
Mental Health Research Grants			GFE	93.242 / 93.06-00116-T002-MOD3		41,848	0			
Mental Health Research Grants			GFE	93.242 / 93.06-00116-T002-MOD4		13,093	0			
Allergy, Immunology and Transplantation Research			GFE	93.855 / 93.Q-06-00139-T007		(3,825)	0			
Allergy, Immunology and Transplantation Research			GFE	93.855 / 93.Q-06-00139-T008		55,243	0			
Saint Louis University										
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.AIO48391 mod 3		48,314	0			
South Dakota State University										
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.3TA087/Brian Geiss		30,695	0			
State Univer. of New York at Stonybrook										
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.# 1045556 Amd #4		78	0			
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.0176043-2-48796 Amd 1		63,326	0			
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.47049/1072355 Amd 1		23,248	0			
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.51210		233,650	0			
Temple University										
Child Health and Human Development Extramural Research			GTA	93.865		55,694	0			
UMASS-University of Massachusetts										
Research Related to Deafness and Communication Disorders			GGB	93.173 / 93.6081533/RFS800019		77,113	0			
UNIVERSITY OF CALIFORNIA LOS ANGELES										
Aging Research			GFE	93.866 / 93.1558 G MA121		35,000	0			
UNIVERSITY OF MICHIGAN										
Digestive Diseases and Nutrition Research			GFE	93.848 / 93.3000769682		17,818	0			
UNIVERSITY OF UTAH										
Medical Library Assistance			GFE	93.879 / 93.N01-LM-1-3504		114,430	0			
UNIVERSITY OF WASHINGTON										
Cancer Research Manpower			GFE	93.398 / 93.UW-291912 MOD #3		349	0			
Univ. of Texas Medical Branch/Galveston.										
United States Based Collaboration in Eme			GGB	93.03-030 MOD #16		418,756	46,767			
University of California										
ARRA										
University of California, Los Angeles			GLA	93.701 / 93.P010302051		26,197	0			
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.1554 G KC539		158,852	0			
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.1554 G MB899		16,226	0			
University of California, San Francisco										
Diabetes, Digestive and Kidney Diseases Extramural Research			GGB	93.847 / 93.5411sc amend one		29,538	0			
University of Florida										
Child Health and Human Development Extramural Research			GGB	93.865 / 93.UF06039A		32,509	0			
University of Maryland										
Blood Diseases and Resources Research			GGB	93.839 / 93.PO SR00000776		39,561	0			
University of Minnesota										
Human Genome Research			GGB	93.172 / 93.H000575202		52,825	0			
University of Nebraska										
Blood Diseases and Resources Research			GGB	93.839 / 93.24-1106-0002-204		48,171	0			
University of New Mexico										
Tularemia Vaccine Development Contract			GGB	93.3R32M/332M 981012087A5		15,325	0			
University of Notre Dame										
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.200690 Amd#4		66,191	0			
University of Pittsburgh										
ARRA: Multicenter Cartilage Repair Precl			GGB	93.701 / 93.0015809 Project # 116		161,084	0			
University of Rochester Medical Center										
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.523964 PO 414326-G		25,021	0			
University of Southern California										
Cancer Cause and Prevention Research			GGB	93.393 / 93.Subcontract P.O. # 12		73,263	0			
University of Utah										
Aging Research			GGB	93.866 / 93.10011096 AMD 01		50,972	0			
University of Washington										
Environmental Health			GGB	93.113 / 93.562697 Amd 1		21,666	0			
Washington University in St. Louis										
ARRA: Assembly and Stability of Supramol			GGB	93.701 / 93.WU-10-129 PO #2911359		28,251	0			
Wayne State University										
Aging Research			GGB	93.866 / 93.WSU06063-A2		5,517	0			
YALE UNIVERSITY										
Child Health and Human Development Extramural Research			GFE	93.865 / 93.A07571 (M10A10377)		101,207	0			
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						4,212,254	46,767			
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						36,246,684	6,011,731			

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		FAA	93.006	108,593	18,400
SUBTOTAL DIRECT FROM:				108,593	18,400
SUBTOTAL OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				108,593	18,400
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES Family Planning: Services		FAA	93.217	120,000	3,514,781
Adolescent Family Life: Demonstration Projects		GGB	93.995 / 93.2 APHPA002066-06-00	124,026	57,737
Adolescent Family Life: Demonstration Projects		GGB	93.995 / 93.5 APHPA002066-07-00	306,599	289,392
Adolescent Family Life: Demonstration Projects		GGB	93.995 / 93.5 APHPA006045-03-00	215,037	158,107
SUBTOTAL DIRECT FROM:				765,662	4,020,017
SUBTOTAL OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				765,662	4,020,017
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES Emergency System for Advance Registration of Volunteer Health Professionals National Bioterrorism Hospital Preparedness Program		FAA FAA	93.089 93.889	15,834 1,982,961	26,276 6,819,450
SUBTOTAL DIRECT FROM:				1,998,795	6,845,726
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,998,795	6,845,726
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Protection and Advocacy for Individuals with Mental Illness		FAA	93.138	207,127	21
Projects for Assistance in Transition from Homelessness (PATH)		IHA	93.150	33,069	806,568
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		FAA	93.238	204,166	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		FAA	93.243	186,074	298,308
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		CJM	93.243	95,281	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		IHA	93.243	469,451	3,060,721
ARRA - Substance Abuse and Mental Health Services - Projects of Regional an		JAA	93.243 / 93.1H79SP014018-01	448,929	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI019913	99,693	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI020910-01	205,639	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI020921-01	102,404	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		GGB	93.243 / 93.1U79SM059574-01	201,367	14,370
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		JAA	93.243 / 93.1U79SM059629-01	253,945	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		JAA	93.243 / 93.5H79SP014018-03	137,652	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI019277-02	401,119	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI019913-02	295,507	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		EAA	93.243 / 93.U1TI18302A	2,513,837	0
Substance Abuse and Mental Health Services - Access to Recovery		IHA	93.275	(34,033)	5,039,136
Block Grants for Community Mental Health Services		IHA	93.958	582,368	5,578,511
Block Grants for Prevention and Treatment of Substance Abuse		IHA	93.959	2,324,842	21,252,464
Mental Health Disaster Assistance and Emergency Mental Health		IHA	93.982	21,734	78,849
SUBTOTAL DIRECT FROM:				8,750,171	36,128,948
PASS-THROUGH PROGRAMS FROM:					
City and County of Denver					
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI019277-03	151,195	0
DENVER DEPT OF HUMAN SERVICES					
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		CFE	93.243 / 93.GE22250	333,461	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		GFE	93.243 / 93.GE22250(1)	92,572	0
HUMAN RESOURCES RESEARCH ORGANIZATION					
Mental Health Clinical and AIDS Service-Related Training Grants		GFE	93.244 / 93.SUB #07-07	14,236	0
Northrop Grumman					
Fetal Alcohol Spectrum Disorder		JAA	93.7500025988	274,594	0
SIGNAL BEHAVIORAL HEALTH NETWORK					
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.PN200706-078	(39,777)	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.PN:200706-078	(259,885)	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.PN:200706-078	(107,155)	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY			NONCASH		STATE ¹	DIRECT	PASSED TO
SOURCE TYPE (DIRECT OR PASS-THROUGH)			INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
Block Grants For Prevention and Treatment of Substance Abuse				GFE	93.959 / 93.SIGNAL08-08	72,351	0
Block Grants For Prevention and Treatment of Substance Abuse				GFE	93.959 / 93.SIGNAL08-09	1,073,341	0
Block Grants For Prevention and Treatment of Substance Abuse				GFE	93.959 / 93.SIGNAL09-10	2,442,068	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						4,047,001	0
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						12,797,172	36,128,948
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES						253,604,198	350,674,065

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

DIRECT FROM:

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Retired and Senior Volunteer Program	GKA	94.002	80,169	0
State Commissions	EBB	94.003	251,872	0
Learn and Serve America: School and Community Based Programs	DAA	94.004	89,926	151,826
Learn and Serve America: Higher Education	GFC	94.005 / 94.2009-2010 MOU	249	0
Americorps	EBB	94.006	2,779,332	0
Americorps	GJR	94.006	24,903	0
Americorps	GZA	94.006	5,758	0
Planning and Program Development Grants	EBB	94.007	69,794	0
Training and Technical Assistance	EBB	94.009	155,639	0
Campus Corps: Students Engaging At-Risk	GGB	94.09LHWC0001	122,408	8,550

SUBTOTAL DIRECT FROM:

3,580,050 160,376

PASS-THROUGH PROGRAMS FROM:

Americorp/CCC				
Americorps	GTA	94.006	1,096	0
COLORADO CAMPUS COMPACT				
Americorps	CFE	94.006 / 94.AWD093284	1,894	0
Americorps	GFE	94.006 / 94.UCAN SERVE	8,670	0
Colorado Campus Compact				
Americorps	CJG	94.006	519	0
Americorps	GKA	94.006 / 94.None	8,952	0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

21,131 0

SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

3,601,181 160,376

SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

3,601,181 160,376

DEPARTMENT OF HOMELAND SECURITY

DEPARTMENT OF HOMELAND SECURITY

DIRECT FROM:

DEPARTMENT OF HOMELAND SECURITY

Pilot Demonstration or Earmarked Projects	ESA	97.001	39,435	7,430
Urban Areas Security Initiative	ESA	97.008	1,576	114,594
Boating Safety Financial Assistance	PJA	97.012 / 97.190108	554,289	0
Boating Safety Financial Assistance	PJA	97.012 / 97.200108	207,710	0
Pre-Disaster Mitigation (PDM) Competitive Grants	NAA	97.017	618,045	3,972,816
Community Assistance Program: State Support Services Element (CAP-SSSE)	NAA	97.023	68,248	0
Community Assistance Program: State Support Services Element (CAP-SSSE)	PDA	97.023 / 97.EMD2010GR1001	34,385	0
Flood Mitigation Assistance	NAA	97.029	286,660	109,266
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	NAA	97.036	213,576	0
Chemical Stockpile Emergency Preparedness Program	NAA	97.040	910,279	3,014,693
National Dam Safety Program	PEA	97.041 / 97.2009RCS50041	36,532	0
National Dam Safety Program	CGB	97.041 / 97.EMW-2006-CR-1109	75,158	0
National Dam Safety Program	PEA	97.041 / 97.EMW2008GR630	42,391	0
Emergency Management Performance Grants	NAA	97.042	1,936,048	3,716,103
State Fire Training Systems Grants	RAA	97.043	29,090	0
Assistance to Firefighters Grant	CGB	97.044 / 97.EMW-2008-FP-02216	105,038	71,980
Cooperating Technical Partners	PDA	97.045 / 97.EMD2005GR580	18,900	0
Cooperating Technical Partners	PDA	97.045 / 97.EMD2005GR599	17,704	0
Cooperating Technical Partners	PDA	97.045 / 97.EMD2006GR670	72,313	0
Cooperating Technical Partners	PDA	97.045 / 97.EMD2006GR696	16,551	0
Cooperating Technical Partners	PDA	97.045 / 97.EMD2006GR697	19,343	0
Cooperating Technical Partners	PDA	97.045 / 97.EMD2008GR0881	66,761	0
Cooperating Technical Partners	PDA	97.045 / 97.EMD2008GR0883	23,616	0
Cooperating Technical Partners	PDA	97.045 / 97.EMD2008GR882	190,932	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cooperating Technical Partners		PDA	97.045 / 97.EMD2008GR897	134,992	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0981	90,008	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0982	160,624	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0983	28,350	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0988	9,964	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0992	407,850	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD206GR0681	5,656	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD206GR0682	4,287	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD206GR0683	197,956	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD207GR0781	31,369	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD207GR0782	9	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD207GR0783	209,930	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD208GR0891	60,304	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD208GR0892	4,943	0
Map Modernization Management Support		PDA	97.070 / 97.EMD208GR0806	1,009	0
Map Modernization Management Support		PDA	97.070 / 97.EMD206GR0689	22,741	0
Rail and Transit Security Grant Program		ESA	97.075	25,667	331,743
Buffer Zone Protection Program (BZPP)		ESA	97.078	19,890	677,866
Real ID Program		TAA	97.089	1,392,395	0
Homeland Security Biowatch Program		FAA	97.091	387,631	0
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		GGB	97.108 / 97.2010-ST-108-000017	2,239	0
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		GFC	97.108 / 97.P010036297	43,386	0
SUBTOTAL DIRECT FROM:				8,825,780	12,016,491
PASS-THROUGH PROGRAMS FROM:					
Woodley Weather Consultants					
Toward Hurricane Modification by Aerosol		GGB	97.HSHQDC-09-C-00064	54,843	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				54,843	0
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY				8,880,623	12,016,491
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
Integrated Pest Management Plan and Educ		GGB	97.11310090013 / H120009000	3,336	0
SUBTOTAL DIRECT FROM:				3,336	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				3,336	0
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY				8,883,959	12,016,491

FOREIGN FOOD DONATION					
AGENCY FOR INTERNATIONAL DEVELOPMENT					
PASS-THROUGH PROGRAMS FROM:					
ACE-American Council on Education					
Sustainability of Dry Lands: A Regional		GGB	98.AEGA00-05-00007-00	44,033	0
An Integrated Partnership for Improving		GGB	98.HNE A 97 00059 00	39,704	10,400
New Mexico State University					
Afghanistan Water, Agriculture and Techn		GGB	98.Q01226	714,678	0
University of California, Davis					
Improving Market Access for Emerging Sou		GGB	98.09-002945-10	42,959	18,330
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				841,374	28,730
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT				841,374	28,730
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					
PASS-THROUGH PROGRAMS FROM:					
AMERICAN COUNCIL ON EDUCATION					
UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.523-A-00-06-00009-0	2,557	0
Georgetown University					
SEED					
Professional Dev for Teachers in Central America & the Caribbean		GKA	98.RX-2050-705-09-L-6	6,861	0
		GKA	98.UNCO-RX2050-852-07-P-6	155,589	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				165,007	0
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT				165,007	0
SUBTOTAL FOREIGN FOOD DONATION				1,006,381	28,730

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)					CFDA / OTHER ID NUMBER		
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							

FEDERAL AGENCIES NOT USING CFDA NUMBERS							
OTHER FEDERAL AGENCIES							
DIRECT FROM:							
OTHER FEDERAL AGENCIES							
Hydrologic Processes + Effects of Land U				GGB	99.08195503	9,500	0
SUBTOTAL DIRECT FROM:						9,500	0
SUBTOTAL OTHER FEDERAL AGENCIES						9,500	0
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS						9,500	0
SUBTOTAL A - UNCLUSTERED PROGRAMS						3,222,350,568	627,258,516

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
AGING-CLUSTER *****					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers	IHA	93.044		7,026,657	0
Special Programs for the Aging: Title III, Part C: Nutrition Services	IHA	93.045		5,707,284	0
Nutrition Services Incentive Program	IHA	93.053		1,380,151	0
ARRA - Aging TITLE III PT C1 Congregate	IHA	93.707		1,265,254	0
SUBTOTAL DIRECT FROM:				15,379,346	0
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				15,379,346	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				15,379,346	0
SUBTOTAL AGING-CLUSTER				15,379,346	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

CCDF-CLUSTER

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Child Care and Development Block Grant		IHA	93.575	19,879,234	26,765,672
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -		IHA	93.596	0	39,229,295
ARRA - Child Care Development Fund		IHA	93.713	1,628,971	11,950,106
SUBTOTAL DIRECT FROM:				21,508,205	77,945,073
PASS-THROUGH PROGRAMS FROM:					
Qualistar					
ARRA-Child Care and Development Block Grant		GJL	93.575	4,594	0
Child Care and Development Block Grant		GJL	93.575	209,828	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				214,422	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				21,722,627	77,945,073
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				21,722,627	77,945,073
SUBTOTAL CCDF-CLUSTER				21,722,627	77,945,073

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

CDBG-ENTITLEMENT-CLUSTER

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PASS-THROUGH PROGRAMS FROM:

CITY AND COUNTY OF DENVER

Community Development Block Grants/Entitlement Grants

GFE 14.218 / 14.CDBG GRANT CPS#0018

(74) 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

(74) 0

SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

(74) 0

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

(74) 0

SUBTOTAL CDBG-ENTITLEMENT-CLUSTER

(74) 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

CDBG-ST ADMIN SM CITY-CLUSTER

 PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

CDBG-ST ADMIN SM CITY-CLUSTER

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

NAA 14.228

1,007,559

23,717,017

SUBTOTAL DIRECT FROM:

1,007,559

23,717,017

SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

1,007,559

23,717,017

HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

ARRA Community Development Block Grant

NAA 14.255

0

1,073,615

SUBTOTAL DIRECT FROM:

0

1,073,615

SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

0

1,073,615

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

1,007,559

24,790,632

SUBTOTAL CDBG-ST ADMIN SM CITY-CLUSTER

1,007,559

24,790,632

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
CHILD NUTRITION-CLUSTER *****					
DEPARTMENT OF AGRICULTURE					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
School Breakfast Program		DAA	10.553	0	25,248,204
National School Lunch Program (NLSP)		DAA	10.555	0	109,320,031
National School Lunch Program (NLSP)	*	IHA	10.555	11,834,883	0
Special Milk Program for Children		DAA	10.556	0	55,607
Summer Food Service Program for Children		DAA	10.559	65,236	2,234,807
Summer Food Service Program for Children	*	IHA	10.559	2,450	0
SUBTOTAL DIRECT FROM:				----- 11,902,569	----- 136,858,649
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				----- 11,902,569	----- 136,858,649
SUBTOTAL DEPARTMENT OF AGRICULTURE				----- 11,902,569	----- 136,858,649
SUBTOTAL CHILD NUTRITION-CLUSTER				----- 11,902,569	----- 136,858,649

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

CSBG-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Community Services Block Grant

ARRA Community Services Block Grant

NAA 93.569

NAA 93.710

500,787

0

5,195,638

4,127,011

SUBTOTAL DIRECT FROM:

500,787

9,322,649

PASS-THROUGH PROGRAMS FROM:

DENVER DEPT OF HUMAN SERVICES

Community Services Block Grant

Jefferson County

ARRA-Community Services Block Grant

GFE 93.569 / 93.GE72333(1)

GJL 93.710

300,832

10,648

0

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

311,480

0

SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

812,267

9,322,649

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

812,267

9,322,649

SUBTOTAL CSBG-CLUSTER

812,267

9,322,649

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DISABILITY INSURANCE/SSI-CLUSTER *****					
SOCIAL SECURITY ADMINISTRATION					
SOCIAL SECURITY ADMINISTRATION					
DIRECT FROM:					
SOCIAL SECURITY ADMINISTRATION					
Social Security: Disability Insurance		IHA	96.001	20,777,753	0
SUBTOTAL DIRECT FROM:				20,777,753	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION				20,777,753	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION				20,777,753	0
SUBTOTAL DISABILITY INSURANCE/SSI-CLUSTER				20,777,753	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

EARLY INTERV (IDEA)-CLUSTER

DEPARTMENT OF EDUCATION

OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
 Special Education-Grants for Infants and Families

IHA 84.181

6,906,986

0

SUBTOTAL DIRECT FROM:

6,906,986

0

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

6,906,986

0

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
 ARRA - IDEA Infants & Toddlers W/D

IHA 84.393

4,752,834

0

SUBTOTAL DIRECT FROM:

4,752,834

0

SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

4,752,834

0

SUBTOTAL DEPARTMENT OF EDUCATION

11,659,820

0

SUBTOTAL EARLY INTERV (IDEA)-CLUSTER

11,659,820

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

ED TECH STATE GRANTS-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA Stimulus Funds Educ Technology

DAA 84.386

149,654

2,142,536

SUBTOTAL DIRECT FROM:

149,654

2,142,536

SUBTOTAL DEPARTMENT OF EDUCATION

149,654

2,142,536

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Education Technology State Grants

DAA 84.318

177,029

1,983,809

SUBTOTAL DIRECT FROM:

177,029

1,983,809

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

177,029

1,983,809

SUBTOTAL DEPARTMENT OF EDUCATION

326,683

4,126,345

SUBTOTAL ED TECH STATE GRANTS-CLUSTER

326,683

4,126,345

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

EDUCATION HOMELESS CHILDREN & YOUTH

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA Stimulus Funds Homeless Children

DAA 84.387

0 289,102

SUBTOTAL DIRECT FROM:

0 289,102

SUBTOTAL DEPARTMENT OF EDUCATION

0 289,102

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Education for Homeless Children and Youth

DAA 84.196

131,609 586,178

SUBTOTAL DIRECT FROM:

131,609 586,178

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

131,609 586,178

SUBTOTAL DEPARTMENT OF EDUCATION

131,609 875,280

SUBTOTAL EDUCATION HOMELESS CHILDREN & YOUTH

131,609 875,280

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

EMERGENCY FOOD ASSISTANCE-CLUSTER
 PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
EMERGENCY FOOD ASSISTANCE-CLUSTER *****					
DEPARTMENT OF AGRICULTURE					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
ARRA - Donated Foods TEFAP					
Emergency Food Assistance Program (Administrative Costs)					
	*	IHA	10.568	4,669	484,577
		IHA	10.568	7,482,976	750,244
SUBTOTAL DIRECT FROM:				7,487,645	1,234,821
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				7,487,645	1,234,821
SUBTOTAL DEPARTMENT OF AGRICULTURE				7,487,645	1,234,821
SUBTOTAL EMERGENCY FOOD ASSISTANCE-CLUSTER				7,487,645	1,234,821

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

EMPLOYMENT SERVICE-CLUSTER

DEPARTMENT OF LABOR

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

DIRECT FROM:

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

Employment Service/Wagner-Peyser Funded Activities
 Employment Services ARRA

KA A 17.207
 K A A 17.207

(929,614)
 1,051,699

10,532,117
 3,048,150

SUBTOTAL DIRECT FROM:

 122,085

 13,580,267

PASS-THROUGH PROGRAMS FROM:

Jefferson County

Employment Service/Wagner-Peyser Funded Activities

G J L 17.207

56,326

 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

 56,326

 0

SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

 178,411

 13,580,267

OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

DIRECT FROM:

OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

Disabled Veterans' Outreach Program (DVOP)
 Local Veterans' Employment Representative Program

KA A 17.801
 KA A 17.804

1,288,556
 1,583,028

176,928
 97,609

SUBTOTAL DIRECT FROM:

 2,871,584

 274,537

SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

 2,871,584

 274,537

SUBTOTAL DEPARTMENT OF LABOR

 3,049,995

 13,854,804

SUBTOTAL EMPLOYMENT SERVICE-CLUSTER

 3,049,995

 13,854,804

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
FEDERAL TRANSIT-CLUSTER *****					
DEPARTMENT OF TRANSPORTATION					
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Federal Transit: Formula Grants		HAA	20.507	31,885	36,374
SUBTOTAL DIRECT FROM:				31,885	36,374
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				31,885	36,374
SUBTOTAL DEPARTMENT OF TRANSPORTATION				31,885	36,374
SUBTOTAL FEDERAL TRANSIT-CLUSTER				31,885	36,374

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

FISH AND WILDLIFE-CLUSTER

DEPARTMENT OF THE INTERIOR

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

Sport Fish Restoration Program	PBA	15.605 / 15.F237R17		201,126	0
Sport Fish Restoration Program	PBA	15.605 / 15.F239R17		150,517	0
Sport Fish Restoration Program	PBA	15.605 / 15.F242R17		75,463	0
Sport Fish Restoration Program	PBA	15.605 / 15.F243R17		207,980	0
Sport Fish Restoration Program	PBA	15.605 / 15.F312D13		(919)	0
Sport Fish Restoration Program	PBA	15.605 / 15.F312D14		3,824,252	0
Sport Fish Restoration Program	PBA	15.605 / 15.F387R10		411,526	0
Sport Fish Restoration Program	PBA	15.605 / 15.F394R9		224,983	0
Sport Fish Restoration Program	PBA	15.605 / 15.F470B1		0	36,226
Sport Fish Restoration Program	PBA	15.605 / 15.F485B1		65,900	0
Sport Fish Restoration Program	PBA	15.605 / 15.F498D1		0	8,610
Sport Fish Restoration Program	PBA	15.605 / 15.F504D1		0	34,978
Sport Fish Restoration Program	PBA	15.605 / 15.F513B1		0	51,050
Sport Fish Restoration Program	PBA	15.605 / 15.F514D1		0	72,000
Sport Fish Restoration Program	PBA	15.605 / 15.F515D1		1,088	0
Sport Fish Restoration Program	PBA	15.605 / 15.F516D1		0	48,300
Sport Fish Restoration Program	PBA	15.605 / 15.F517B1		514,834	0
Sport Fish Restoration Program	PBA	15.605 / 15.F520B1		67,282	0
Sport Fish Restoration Program	PBA	15.605 / 15.F522B1		5,021	0
Sport Fish Restoration Program	PBA	15.605 / 15.F524D1		0	4,500
Sport Fish Restoration Program	PBA	15.605 / 15.F526D1		14,096	0
Sport Fish Restoration Program	PBA	15.605 / 15.F530B1		0	10,450
Sport Fish Restoration Program	PBA	15.605 / 15.F532D1		0	13,565
Sport Fish Restoration Program	PBA	15.605 / 15.F533D1		0	8,800
Sport Fish Restoration Program	PBA	15.605 / 15.F534D1		0	10,169
Sport Fish Restoration Program	PBA	15.605 / 15.F535D1		0	57,000
Sport Fish Restoration Program	PBA	15.605 / 15.F536B1		0	63,399
Sport Fish Restoration Program	PBA	15.605 / 15.F537D1		0	13,409
Sport Fish Restoration Program	PBA	15.605 / 15.F538D1		0	58,575
Sport Fish Restoration Program	PBA	15.605 / 15.F539D1		0	22,500
Sport Fish Restoration Program	PBA	15.605 / 15.F541B1		0	563,738
Sport Fish Restoration Program	PBA	15.605 / 15.F542B1		19,861	0
Sport Fish Restoration Program	PBA	15.605 / 15.F543D1		0	7,598
Sport Fish Restoration Program	PBA	15.605 / 15.F545B1		6,269	0
Sport Fish Restoration Program	PBA	15.605 / 15.F546B1		8,579	0
Sport Fish Restoration Program	PBA	15.605 / 15.F547B1		14,666	0
Sport Fish Restoration Program	PBA	15.605 / 15.F549B1		175,201	0
Sport Fish Restoration Program	PBA	15.605 / 15.F553D1		0	109,048
Sport Fish Restoration Program	PBA	15.605 / 15.F555D1		0	9,600
Sport Fish Restoration Program	PBA	15.605 / 15.F558D1		0	72,420
Sport Fish Restoration Program	PBA	15.605 / 15.F559B1		396	0
Sport Fish Restoration Program	PBA	15.605 / 15.F568B1		22,500	0
Sport Fish Restoration Program	PBA	15.605 / 15.F83R23		549,873	0
Sport Fish Restoration Program	PBA	15.605 / 15.F86R23		1,460,160	0
Sport Fish Restoration Program	PBA	15.605 / 15.FW28T23 CFDA 67/33		521,082	0
Sport Fish Restoration Program	PBA	15.605 / 15.FW31P23 CFDA 20/80		44,889	0
Sport Fish Restoration Program	PBA	15.605 / 15.FW46M10 CFDA 58/42		100,618	0
Sport Fish Restoration Program	PBA	15.605 / 15.FW46M11 CFDA 26/74		1,083,779	0
Sport Fish Restoration Program	PBA	15.605 / 15.FW47C6 CFDA 70/30		142,714	0
Wildlife Restoration	PBA	15.611 / 15.FW28T23 CFDA 33/67		257,312	0
Wildlife Restoration	PBA	15.611 / 15.FW31P22		95,404	0
Wildlife Restoration	PBA	15.611 / 15.FW31P23 CFDA 80/20		179,918	0
Wildlife Restoration	PBA	15.611 / 15.FW45L11		609,474	0
Wildlife Restoration	PBA	15.611 / 15.FW46M10 CFDA 58/42		72,861	0
Wildlife Restoration	PBA	15.611 / 15.FW46M11 CFDA 74/26		2,994,266	0
Wildlife Restoration	PBA	15.611 / 15.FW47C6 CFDA 70/30		61,163	0
Wildlife Restoration	PBA	15.611 / 15.W148E23		883,523	0
Wildlife Restoration	PBA	15.611 / 15.W182R10		667,682	0
Wildlife Restoration	PBA	15.611 / 15.W182R9		26,554	0
Wildlife Restoration	PBA	15.611 / 15.W183R10		915,841	0
Wildlife Restoration	PBA	15.611 / 15.W183R9		147,643	0
Wildlife Restoration	PBA	15.611 / 15.W185R9		397,597	0
Wildlife Restoration	PBA	15.611 / 15.W186E2		13,164	0
Wildlife Restoration	PBA	15.611 / 15.W186E5		376,941	0
Wildlife Restoration	PBA	15.611 / 15.W188E1		5,230	7,515
Wildlife Restoration	PBA	15.611 / 15.W189E1		67,729	0
Wildlife Restoration	PBA	15.611 / 15.W190E1		600	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Wildlife Restoration		PBA	15.611 / 15.W191E1	13,905	0
Wildlife Restoration		PBA	15.611 / 15.W192E1	496,873	0
SUBTOTAL DIRECT FROM:				18,197,416	1,283,450
PASS-THROUGH PROGRAMS FROM:					
Recreational Boat & Fishing Foundation Sport Fish Restoration Program		PBA	15.605 / 15.RBFF-07-G111	25,087	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				25,087	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				18,222,503	1,283,450
SUBTOTAL DEPARTMENT OF THE INTERIOR				18,222,503	1,283,450
SUBTOTAL FISH AND WILDLIFE-CLUSTER				18,222,503	1,283,450

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
FOOD STAMP PROGRAM-CLUSTER *****					
DEPARTMENT OF AGRICULTURE					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
Supplemental Nutrition Assistance Program		IHA	10.551	0	663,961,212
ARRA - Food Stamp Admin		IHA	10.561	178,203	1,633,802
State Administrative Matching Grants for the Special Nutrition Assistance Program		IHA	10.561	9,796,023	31,659,790
				-----	-----
SUBTOTAL DIRECT FROM:				9,974,226	697,254,804
				-----	-----
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				9,974,226	697,254,804
				-----	-----
SUBTOTAL DEPARTMENT OF AGRICULTURE				9,974,226	697,254,804
				-----	-----
SUBTOTAL FOOD STAMP PROGRAM-CLUSTER				9,974,226	697,254,804
				-----	-----

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

HEAD START-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Head Start	GFE	93.600		600,091	526,901
Head Start	GJD	93.600		140,622	0
Head Start	GJH	93.600		5,437,622	0
Head Start	EAA	93.600 / 93.08CD0019/03		124,738	0
Head Start	GGB	93.600 / 93.90YD0272/01		71,319	1,217
Head Start	GGB	93.600 / 93.90YD0272/02 amend 1		209,002	15,564
Head Start	GGB	93.600 / 93.90YP0022/05		45,870	0
ARRA HS	GJH	93.708		112,653	0
ARRA MHS	GJH	93.708		121,041	0
ARRA HS EX	GJH	93.709		415,550	0

SUBTOTAL DIRECT FROM:

7,278,508 543,682

PASS-THROUGH PROGRAMS FROM:

MDRC					
Head Start	GTA	93.600 / 93.HHSP23320072909YC		94,431	0
VANDERBILT UNIVERSITY	GFE	93.600 / 93.SUB#19247-S2-AMD03		95,941	0
Head Start	GFE	93.600 / 93.SUB. #19247-S2		40,270	0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

230,642 0

SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

7,509,150 543,682

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

7,509,150 543,682

SUBTOTAL HEAD START-CLUSTER

7,509,150 543,682

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT
 EXPENDITURES

PASSED TO
 SUBRECIPIENTS

HIGHWAY PLANNING & CONST-CLUSTER

DEPARTMENT OF TRANSPORTATION

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

ARRA

Highway Planning & Construction

Highway Planning & Construction

Recreational Trails Program

Recreational Trails Program

Recreational Trails Program

Recreational Trails Program

Recreational Trails Program

Recreational Trails Program

HAA 20.205
 HAA 20.205
 HTB 20.205
 PJA 20.219 / 20.N4510.443
 PJA 20.219 / 20.N4510.510
 PJA 20.219 / 20.N4510.569
 PJA 20.219 / 20.N4510.613
 PJA 20.219 / 20.N4510.655
 PJA 20.219 / 20.N4510.690

154,078,615
 351,489,773
 1,777,471
 17,606
 196
 15,046
 216,423
 87,724
 267,681

34,023,815
 62,399,691
 0
 0
 50,020
 12,074
 35,872
 110,969
 271,622

SUBTOTAL DIRECT FROM:

507,950,535 96,904,063

PASS-THROUGH PROGRAMS FROM:

NATIONAL ACADEMY OF SCIENCE

Highway Planning & Construction

UNIVERSITY OF WISCONSIN

Highway Planning & Construction

GFE 20.205 / 20.HR12-59
 GFE 20.205 / 20.K087583

(14,117) 0
 14,727 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

610 0

SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

507,951,145 96,904,063

SUBTOTAL DEPARTMENT OF TRANSPORTATION

507,951,145 96,904,063

SUBTOTAL HIGHWAY PLANNING & CONST-CLUSTER

507,951,145 96,904,063

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

HIGHWAY SAFETY-CLUSTER

DEPARTMENT OF TRANSPORTATION

NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

State and Community Highway Safety

Alcohol Impaired Driving Countermeasures Incentive Grants I

HAA 20.600

HAA 20.601

214,352

0

4,689,065

2,399,816

 214,352

 7,088,881

SUBTOTAL DIRECT FROM:

PASS-THROUGH PROGRAMS FROM:

NATIONAL ACADEMY OF SCIENCE

Federal Highway Safety Data Improvements Incentive Grants

GFB 20.603 / 20.HR 14-15

22,076

0

 22,076

 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

236,428

7,088,881

 236,428

 7,088,881

SUBTOTAL DEPARTMENT OF TRANSPORTATION

SUBTOTAL HIGHWAY SAFETY-CLUSTER

236,428

7,088,881

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

HOMELAND SECURITY-CLUSTER

DEPARTMENT OF HOMELAND SECURITY

DEPARTMENT OF HOMELAND SECURITY

DIRECT FROM:

DEPARTMENT OF HOMELAND SECURITY

Homeland Security Grant Program

ESA 97.067

4,021,743 15,076,714

SUBTOTAL DIRECT FROM:

4,021,743 15,076,714

SUBTOTAL DEPARTMENT OF HOMELAND SECURITY

4,021,743 15,076,714

SUBTOTAL DEPARTMENT OF HOMELAND SECURITY

4,021,743 15,076,714

SUBTOTAL HOMELAND SECURITY-CLUSTER

4,021,743 15,076,714

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

HOUSING VOUCHER-CLUSTER
 PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

HOUSING VOUCHER-CLUSTER

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Section 8 Housing Choice Vouchers

Section 8 Housing Choice Vouchers

IHA 14.871
 NAA 14.871

16,598,864 0
 16,782,807 1,044,848

SUBTOTAL DIRECT FROM:

33,381,671 1,044,848

SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

33,381,671 1,044,848

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

33,381,671 1,044,848

SUBTOTAL HOUSING VOUCHER-CLUSTER

33,381,671 1,044,848

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

IMMUNIZATION-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Immunization Grants

ARRA-ARRA-317 Immunization and Vaccines for Children Grant - Best Practices

ARRA-ARRA-317 Immunization and Vaccines for Children Grants

ARRA-ARRA-317 Immunization and Vaccines for Children Grants-IIS

ARRA-ARRA-317 Immunization and Vaccines for Children grants

ARRA-Colorado Emerging Infections Program-ARRA-317

FAA 93.268
 FAA 93.712
 FAA 93.712
 FAA 93.712
 FAA 93.712
 FAA 93.712

2,640,653
 7,577
 383,820
 9,277
 4,614
 16,970

2,406,559
 0
 400,258
 0
 0
 0

 3,062,911

 2,806,817

SUBTOTAL DIRECT FROM:

PASS-THROUGH PROGRAMS FROM:

KAISER FOUNDATION HEALTH PLAN OF COLORAD

Immunization Grants

NATL JEWISH HOSPITAL

Immunization Grants

GFE 93.268 / 93.SUB#8151
 GFE 93.268 / 93.N01-AI-40029

3,100
 84,716

0
 0

 87,816

 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

 3,150,727

 2,806,817

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

 3,150,727

 2,806,817

SUBTOTAL IMMUNIZATION-CLUSTER

 3,150,727

 2,806,817

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
INDEPENDENT LIVING FOR BLIND *****					
DEPARTMENT OF EDUCATION					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Rehabilitation Services: Independent Living Services for Older Individuals Who are Blind		IHA	84.177	(29,935)	515,717
SUBTOTAL DIRECT FROM:				(29,935)	515,717
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				(29,935)	515,717
SUBTOTAL DEPARTMENT OF EDUCATION				(29,935)	515,717
SUBTOTAL INDEPENDENT LIVING FOR BLIND				(29,935)	515,717

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

INDEPENDENT LIVING STATE GRANT
 FEDERAL AGENCY

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
INDEPENDENT LIVING STATE GRANT *****					
DEPARTMENT OF EDUCATION					
DEPARTMENT OF EDUCATION					
DIRECT FROM:					
DEPARTMENT OF EDUCATION					
ARRA - Independent Living OIB		IHA	84.398	2,161	0
ARRA - Independent Living Services		IHA	84.398	21,226	0
SUBTOTAL DIRECT FROM:				----- 23,387	----- 0
SUBTOTAL DEPARTMENT OF EDUCATION				----- 23,387	----- 0
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION Independent Living: State Grants		IHA	84.169	(53,653)	386,720
SUBTOTAL DIRECT FROM:				----- (53,653)	----- 386,720
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				----- (53,653)	----- 386,720
SUBTOTAL DEPARTMENT OF EDUCATION				----- (30,266)	----- 386,720
SUBTOTAL INDEPENDENT LIVING STATE GRANT				----- (30,266)	----- 386,720

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

MEDICAID-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

State Survey and Certification of Health Care Providers and Suppliers

State Survey and Certification of Health Care Providers and Suppliers

Medical Assistance Program

Medical Assistance Program

ARRA-Medicaid

Medical Assistance Program

Medical Assistance Program

Medical Assistance Program

GFE	93.777		522,433	0
UHA	93.777 / 93.M1005C05001		2,031,147	0
FAA	93.778		4,722,708	0
UHA	93.778 / 93.1005COQUAL		2,483,737	0
UHA	93.778 / 93.ARRA- M1005COARRA		406,339,243	0
UHA	93.778 / 93.M0905CO-DSH		2,274,030	0
UHA	93.778 / 93.M1005C05028		1,916,505,655	0
UHA	93.778 / 93.M1005C05048		80,325,270	9,456,287

SUBTOTAL DIRECT FROM:

2,415,204,223 9,456,287

SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

2,415,204,223 9,456,287

OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

State Medicaid Fraud Control Units

LAA	93.775 / 93.01-0901-5050		1,187,902	0
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SUBTOTAL DIRECT FROM:

1,187,902 0

SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

1,187,902 0

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

2,416,392,125 9,456,287

SUBTOTAL MEDICAID-CLUSTER

2,416,392,125 9,456,287

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PUBLIC WORKS & ECONOMIC DEV-CLUSTER *****					
DEPARTMENT OF COMMERCE					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
Economic Adjustment Assistance		GFC	11.307 / 11.05-69-04470	(9,000)	0
SUBTOTAL DIRECT FROM:				(9,000)	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				(9,000)	0
SUBTOTAL DEPARTMENT OF COMMERCE				(9,000)	0
SUBTOTAL PUBLIC WORKS & ECONOMIC DEV-CLUSTER				(9,000)	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
RESEARCH AND DEVELOPMENT-CLUSTER *****					
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
PASS-THROUGH PROGRAMS FROM:					
FIRST PIC CONSULTING					
Unclassified Grants and Contracts		GFE	14.000 / .C-DEN-02370-T0001	201,918	0
Unclassified Grants and Contracts		GFE	14.000 / .DEN-T0005	66,719	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				-----	-----
				268,637	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				-----	-----
				268,637	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
DIRECT FROM:					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Unclassified Grants and Contracts		GFB	43.000	7,744,037	30,000
SUBTOTAL DIRECT FROM:				-----	-----
				7,744,037	30,000
PASS-THROUGH PROGRAMS FROM:					
BALL AEROSPACE					
Unclassified Grants and Contracts		GFB	43.000 / .PO 09DLB10028	1,173,955	0
CALIFORNIA INSTITUTE OF TECHNOLOGY					
Unclassified Grants and Contracts		GFB	43.000 / .65P-1086129	12,008	0
FLORIDA STATE UNIVERSITY					
Unclassified Grants and Contracts		GFB	43.000 / .R01250	31,718	0
GEORGE WASHINGTON UNIVERSITY					
Unclassified Grants and Contracts		GFB	43.000 / .E2018071	37,349	0
JET PROPULSION LABORATORY					
Unclassified Grants and Contracts		GFB	43.000 / .1291410	14,918	0
Unclassified Grants and Contracts		GFB	43.000 / .1321268	6,228	0
Unclassified Grants and Contracts		GFB	43.000 / .132505	(15)	0
Unclassified Grants and Contracts		GFB	43.000 / .1325846	(10,151)	0
Unclassified Grants and Contracts		GFB	43.000 / .1349165	2,297	0
Unclassified Grants and Contracts		GFB	43.000 / .1350080	85,600	0
Unclassified Grants and Contracts		GFB	43.000 / .1350780	75,071	0
Unclassified Grants and Contracts		GFB	43.000 / .1357596	129,525	0
Unclassified Grants and Contracts		GFB	43.000 / .1358120	5,766	0
Unclassified Grants and Contracts		GFB	43.000 / .1358415	14,205	0
Unclassified Grants and Contracts		GFB	43.000 / .1363347	(16,944)	0
Unclassified Grants and Contracts		GFB	43.000 / .1364674	110,848	0
Unclassified Grants and Contracts		GFB	43.000 / .1365794	93,733	0
Unclassified Grants and Contracts		GFB	43.000 / .1374788	28,458	0
Unclassified Grants and Contracts		GFB	43.000 / .1380437	102,143	0
Unclassified Grants and Contracts		GFB	43.000 / .1381122	208,407	0
Unclassified Grants and Contracts		GFB	43.000 / .1384542	14,982	0
Unclassified Grants and Contracts		GFB	43.000 / .1390432	87,454	0
Unclassified Grants and Contracts		GFB	43.000 / .1394366	106,432	0
Unclassified Grants and Contracts		GFB	43.000 / .1394511	71,100	0
Unclassified Grants and Contracts		GFB	43.000 / .1397081	74,876	0
Unclassified Grants and Contracts		GFB	43.000 / .1399889	32,064	0
R&D - ARRA		GFB	43.000 / .1402652	15,795	0
JOHNS HOPKINS UNIVERSITY					
Unclassified Grants and Contracts		GFB	43.000 / .943276	15,034	0
LOCKHEED MARTIN					
Unclassified Grants and Contracts		GFB	43.000 / .8100000527	27,563	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY					
Unclassified Grants and Contracts		GFB	43.000 / .5710002568	70,278	0
MICHIGAN TECHNOLOGICAL UNIVERSITY					
Unclassified Grants and Contracts		GFB	43.000 / .MTU 060456Z1	49,277	0
NUVOTRONICS, LLC					
Unclassified Grants and Contracts		GFB	43.000 / .OCC53288	5,466	0
PRINCETON UNIVERSITY					
Unclassified Grants and Contracts		GFB	43.000 / .1693	39,646	0
SCIENCE SYSTEMS & APPLICATIONS INC					
Unclassified Grants and Contracts		GFB	43.000 / .2613-06-041	(4)	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY		SOURCE TYPE (DIRECT OR PASS-THROUGH)		ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)		NONCASH	STATE ¹		DIRECT	PASSED TO
PROGRAM NAME		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER		EXPENDITURES	SUBRECIPIENTS			
SOUTHWEST RESEARCH INSTITUTE										
Unclassified Grants and Contracts			GFB	43.000 / .699050X		32,086		0		
Unclassified Grants and Contracts			GFB	43.000 / .799160X		1,303		0		
Unclassified Grants and Contracts			GFB	43.000 / .A99161JD		15,113		0		
Unclassified Grants and Contracts			GFB	43.000 / .A99168JD		203,960		0		
Unclassified Grants and Contracts			GFB	43.000 / .B99020JD		864		0		
SPACE TELESCOPE SCIENCE INSTITUTE										
Unclassified Grants and Contracts			GFB	43.000 / .HST-AR-11250.02-A		8,605		0		
Unclassified Grants and Contracts			GFB	43.000 / .HST-AR-11284.07-A		16,679		0		
Unclassified Grants and Contracts			GFB	43.000 / .HST-GO-11568.02-A		18,084		0		
Unclassified Grants and Contracts			GFB	43.000 / .HST-GO-11616.05-A		6,233		0		
STANFORD UNIVERSITY										
Unclassified Grants and Contracts			GFB	43.000 / .14693050-26967A		82,888		0		
Unclassified Grants and Contracts			GFB	43.000 / .PR1469305		72,335		0		
TELEDYNE BROWN ENGINEERING										
Unclassified Grants and Contracts			GFB	43.000 / .PO 00076254		17,798		0		
TUFTS UNIVERSITY										
Unclassified Grants and Contracts			GFB	43.000 / .OCG4784B		3,175		0		
UNIVERSITY CORP. FOR ATMOSPHERIC RESEARC										
Unclassified Grants and Contracts			GFB	43.000 / .S08-61999		70,987		0		
Unclassified Grants and Contracts			GFB	43.000 / .S09-65500		14,757		0		
Unclassified Grants and Contracts			GFB	43.000 / .S09-78765		10,405		0		
Unclassified Grants and Contracts			GFB	43.000 / .S10-78875		7,697		0		
UNIVERSITY OF ALASKA										
Unclassified Grants and Contracts			GFB	43.000 / .UAF 09-0091/PO FP90		27,805		0		
UNIVERSITY OF CALIFORNIA AT IRVINE										
Unclassified Grants and Contracts			GFB	43.000 / .2005-1656		58,697		0		
Unclassified Grants and Contracts			GFB	43.000 / .2009-2294		26,189		0		
UNIVERSITY OF CENTRAL FLORIDA										
Unclassified Grants and Contracts			GFB	43.000 / .16296052-03		56,461		0		
UNIVERSITY OF MARYLAND COLLEGE PARK										
Unclassified Grants and Contracts			GFB	43.000 / .Z634019		22,508		0		
Unclassified Grants and Contracts			GFB	43.000 / .Z637902		382		0		
UNIVERSITY OF MICHIGAN										
Unclassified Grants and Contracts			GFB	43.000 / .OCC4908B/3000696016		15,267		0		
Unclassified Grants and Contracts			GFB	43.000 / .OCC4995B/3000828660		57,206		0		
UNIVERSITY OF MINNESOTA										
Unclassified Grants and Contracts			GFB	43.000 / .X5336545103		955,933		0		
UNIVERSITY OF NEBRASKA AT LINCOLN										
Unclassified Grants and Contracts			GFB	43.000 / .26-1111-0089-003		23,864		0		
UNIVERSITY OF NEW HAMPSHIRE										
Unclassified Grants and Contracts			GFB	43.000 / .PZ07064		1,645,551		2,880,313		
UNIVERSITY OF WASHINGTON										
Unclassified Grants and Contracts			GFB	43.000 / .569755		(197)		0		
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						6,187,717		2,880,313		
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						13,931,754		2,910,313		
SMALL BUSINESS ADMINISTRATION										
DIRECT FROM:										
SMALL BUSINESS ADMINISTRATION										
Unclassified Grants and Contracts			GFB	59.000		22,449		0		
SUBTOTAL DIRECT FROM:						22,449		0		
SUBTOTAL SMALL BUSINESS ADMINISTRATION						22,449		0		
SUBTOTAL						14,222,840		2,910,313		

DEPARTMENT OF AGRICULTURE										
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE										
PASS-THROUGH PROGRAMS FROM:										
BOISE STATE UNIVERSITY										
Agricultural Research Basic and Applied Research			GLA	10.001 / 10.2004-35102-14802		(2,182)		0		
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						(2,182)		0		
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE						(2,182)		0		

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
Grants for Agricultural Research, Special Research Grants		GFE	10.200	10,899	0
Grants for Agricultural Research: Competitive Research Grants		GFB	10.206	484,248	40,484
Grants for Agricultural Research: Competitive Research Grants		GFE	10.206	553,301	104,268
Grants for Agricultural Research: Competitive Research Grants		GKA	10.206	50,660	0
Grants for Agricultural Research: Competitive Research Grants		GLA	10.206 / 10.2006-35504-16618	30,475	0
SUBTOTAL DIRECT FROM:				1,129,583	144,752
PASS-THROUGH PROGRAMS FROM:					
BAYLOR COLLEGE OF MEDICINE					
Grants for Agricultural Research: Competitive Research Grants		GFE	10.206 / 10.2006-55215-16695	26,651	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				26,651	0
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				1,156,234	144,752
DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
DEPARTMENT OF AGRICULTURE					
Unclassified Grants and Contracts		GFB	10.000	330,589	170,112
SUBTOTAL DIRECT FROM:				330,589	170,112
SUBTOTAL DEPARTMENT OF AGRICULTURE				330,589	170,112
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
Technical Agricultural Assistance		GFB	10.960	(198)	0
SUBTOTAL DIRECT FROM:				(198)	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				(198)	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
Forestry Research		GFB	10.652	63,751	0
Forest Land Enhancement Program		GFE	10.677	6,663	0
SUBTOTAL DIRECT FROM:				70,414	0
PASS-THROUGH PROGRAMS FROM:					
VIRGINIA TECH UNIVERSITY					
Forestry Research		GFE	10.652 / 10.428267-19720	29,461	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				29,461	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				99,875	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				1,584,318	314,864
DEPARTMENT OF COMMERCE					
DEPARTMENT OF COMMERCE					
DIRECT FROM:					
DEPARTMENT OF COMMERCE					
Unclassified Grants and Contracts		GFB	11.000	1,650,340	0
Unclassified Grants and Contracts		GFE	11.000	107,204	0
SUBTOTAL DIRECT FROM:				1,757,544	0
PASS-THROUGH PROGRAMS FROM:					
PURDUE UNIVERSITY					
R&D - ARRA		GFB	11.000 / 11.4112-33992	996	0
SPACE ENVIRONMENT TECHNOLOGIES					
Unclassified Grants and Contracts		GFB	11.000 / 11.CG-2009-00004-1	15,831	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH		STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA /	OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)		ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)		PROGRAM NAME			
THE HDF GROUP							
Unclassified Grants and Contracts		GFB	11.000	/	11.0CG5030B	2,780	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						19,607	0
SUBTOTAL DEPARTMENT OF COMMERCE						1,777,151	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE							
DIRECT FROM:							
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE							
Weights and Measures Service		GFE	11.606			13,874	0
ARRA- R&D		GFB	11.609			3,427	0
Measurement and Engineering Research and Standards		GFB	11.609			6,322,566	0
Measurement and Engineering Research and Standards		GFE	11.609			562,538	0
Measurement and Engineering Research and Standards		GLA	11.609	/	11.70NANB10H085	11,130	0
Measurement and Engineering Research and Standards		GLA	11.609	/	11.70NANB10H115	12,500	0
Measurement and Engineering Research and Standards		GLA	11.609	/	11.70NANB9H9058	193	0
Measurement and Engineering Research and Standards		GLA	11.609	/	11.70NANB9H9148	93,696	0
Measurement and Engineering Research and Standards		GLA	11.609	/	11.70NANB9H9149	8,323	0
Advanced Technology Program		GFB	11.612			(8,086)	0
Advanced Technology Program		GFC	11.612	/	11.IP1007	3,348	0
Congressionally Identified Projects		GFE	11.617			14,073	0
R&D		GLA	11.1PA		0903	12,868	0
SUBTOTAL DIRECT FROM:						7,050,450	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE						7,050,450	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE							
DIRECT FROM:							
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE							
Climate and Atmospheric Research		GFB	11.431			965,382	89,697
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GFB	11.432			27,859,768	27,755
Environmental Sciences, Applications, Data, and Education		GFB	11.440			145,262	0
SUBTOTAL DIRECT FROM:						28,970,412	117,452
PASS-THROUGH PROGRAMS FROM:							
STG							
R&D - ARRA		GFB	11.463	/	11.CT-09-SC-005	137,712	0
TUFTS UNIVERSITY							
Climate and Atmospheric Research		GFB	11.431	/	11.MFD373	(1,246)	0
UNIVERSITY CORP. FOR ATMOSPHERIC RESEARC							
Climate and Atmospheric Research		GFB	11.431	/	11.Z10-79926	35,884	0
Climate and Atmospheric Research		GFB	11.431	/	11.Z10-85013	43,137	0
University of Maryland Baltimore County							
Climate and Atmospheric Research		GLA	11.431	/	11.5549	1,285	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						216,772	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE						29,187,184	117,452
SUBTOTAL DEPARTMENT OF COMMERCE						38,014,785	117,452

DEPARTMENT OF DEFENSE							
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE							
Air Force Defense Research Sciences Program		GFB	12.800			2,159,714	0
Air Force Defense Research Sciences Program		GFC	12.800	/	12.FA7000-10-2-0004	15,986	0
Air Force Defense Research Sciences Program		GLA	12.800	/	12.FA9550-06-1-0548	110,580	35,637
Air Force Defense Research Sciences Program		CLA	12.800	/	12.FA9550-07-0026	176,270	0
Air Force Defense Research Sciences Program		CLA	12.800	/	12.FA9550-07-01-0550	6,899	0
Air Force Defense Research Sciences Program		CLA	12.800	/	12.FA9550-08-1-0007	197,485	0
Air Force Defense Research Sciences Program		CLA	12.800	/	12.FA9550-09-1-0344	25,569	0
Air Force Defense Research Sciences Program		CLA	12.800	/	12.FA9550-09-1-0465	122,844	0
Air Force Defense Research Sciences Program		CLA	12.800	/	12.FA9550-10-1-0394	5,027	0
Air Force Defense Research Sciences Program		GFC	12.800	/	12.PO# 0000019681	5,946	0
Air Force Defense Research Sciences Program		GFC	12.800	/	12.PO# S1281236	21,000	0
SUBTOTAL DIRECT FROM:						2,847,320	35,637

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
Applied Research Associates, Inc.					
R&D		GLA	12.S-29000.51	4,685	0
Army Corp of Engineers					
R&D		GLA	12.Service Order No. 452652	57,683	0
R&D		GLA	12.W912HQ-06-C-0018	11,528	0
GEORGE MASON UNIVERSITY					
Air Force Defense Research Sciences Program		GFE	12.800 / 12.E2008613	14,413	0
Georgia Institute of Technolog					
Air Force Defense Research Sciences Program		GLA	12.800 / 12.R-8196-G1	160,715	0
ITN Energy					
R&D		GLA	12.PO-091-5551	62,085	0
R&D		GLA	12.PO-091-0451	27,428	0
R&D		GLA	12.TF-69-SP-PV	5,042	0
KM Labs					
R&D		GLA	12.9293	42,128	0
Luna Innovations, Inc.					
R&D		GLA	12.1050.04-OTH-001/CSM	3,252	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY					
Air Force Defense Research Sciences Program		GFE	12.800 / 12.5710002463/QM813931	182,592	0
Noblis, Inc					
Air Force Defense Research Sciences Program		GLA	12.800 / 12.31265	12,453	0
Princeton University					
Air Force Defense Research Sciences Program		GLA	12.800 / 12.1040	70,713	33,244
Rutgers University					
Air Force Defense Research Sciences Program		GLA	12.800 / 12.PO#S1321992/AWARD3980	250,370	0
STANFORD UNIVERSITY					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.24386390-44895-A	145,603	0
SYRACUSE UNIVERSITY					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.23475-02131-S01	144,845	0
TDA Research, Inc.					
Air Force Defense Research Sciences Program		GLA	12.800 / 12.CSM-07.01	(1,270)	0
Taitech, Inc.					
R&D		GLA	12.8682	4,381	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.Z807404	134,878	0
UNIVERSITY OF CONNECTICUT					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.6692	127,472	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,460,996	33,244
SUBTOTAL AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE				4,308,316	68,881
DAHLGREN DIVISION, NAVEL SURFACE WARFARE CENTER, DEPARTMENT OF THE NAVY					
PASS-THROUGH PROGRAMS FROM:					
ZEL TECHNOLOGIES					
Basic and Applied Scientific Research		GFB	12.301 / 12.2803	178,990	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				178,990	0
SUBTOTAL DAHLGREN DIVISION, NAVEL SURFACE WARFARE CENTER, DEPARTMENT OF THE NAVY				178,990	0
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
Research & Technology Development		GFB	12.910	820,126	1,335,989
Research & Technology Development		GLA	12.910 / 12.FA9453-07-1-0202	362	0
SUBTOTAL DIRECT FROM:				820,488	1,335,989
PASS-THROUGH PROGRAMS FROM:					
BOISE STATE UNIVERSITY					
Research & Technology Development		GLA	12.910 / 12.129G106001-E	85,981	0
California Institute of Technology					
R&D		GLA	12.45A-1087040	42,175	0
DE Technologies					
R&D		GLA	12.DET-PO-09-120	200,249	0
ITN Energy					
R&D		GLA	12.PO-09I-0448	15,038	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				343,443	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE				1,163,931	1,335,989

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE Basic Scientific Research- Combating Weapons of Mass Destruction		GFB	12.351	158,821	0
SUBTOTAL DIRECT FROM:				158,821	0
SUBTOTAL DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE				158,821	0
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE Military Medical Research & Development		GFB	12.420	168,697	0
Military Medical Research & Development		GFE	12.420	1,531,654	0
Military Medical Research & Development		GFC	12.420 / 12.W81XWH-09-2-0111	169,103	0
R&D		GLA	12.W81XWH-07-C-0061	425,597	75,153
SUBTOTAL DIRECT FROM:				2,295,051	75,153
PASS-THROUGH PROGRAMS FROM:					
FLASHBACK TECHNOLOGIES LLC Military Medical Research & Development		GFB	12.420 / 12.OCG5262B	58,017	0
INDIANA UNIVERSITY Military Medical Research & Development		GFE	12.420 / 12.IND.UNIV #71287	104,498	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				162,515	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				2,457,566	75,153
DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF DEFENSE Unclassified Grants and Contracts		GFB	12.000	1,878,990	49,306
Unclassified Grants and Contracts		GFE	12.000	27,381	0
R&D		CLA	12.W912HQ-09-C-0018	249,864	0
R&D		GLA	12.W912HZ-09-P-0163	26,552	0
SUBTOTAL DIRECT FROM:				2,182,787	49,306
PASS-THROUGH PROGRAMS FROM:					
ALD NANOSOLUTIONS, INC. Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5207B	148,328	0
APPLIED TECHNOLOGY Unclassified Grants and Contracts		GFB	12.000 / 12.S10-007	27,138	0
BBN TECHNOLOGIES Unclassified Grants and Contracts		GFB	12.000 / 12.OCG4748B P095000083	12,250	218,447
BLUE SUN BIODIESEL Unclassified Grants and Contracts		GFB	12.000 / 12.15751-01/OCCG5160B	99,284	0
BOSTON COLLEGE Unclassified Grants and Contracts		GFB	12.000 / 12.587-1/PO EAGLE-0000	70,953	0
BOULDER LABS Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5228B	114,483	0
CARNEGIE MELLON UNIVERSITY Unclassified Grants and Contracts		GFB	12.000 / 12.1150073-217631	19,948	0
COLDQUANTA, INC Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5149B	144,345	0
CORNERSTONE RESEARCH GROUP Unclassified Grants and Contracts		GFB	12.000 / 12.9471	130,452	0
Clarkson University R&D		GLA	12.CLKSN-67188	119,020	0
FIRST RF CORPORATION Unclassified Grants and Contracts		GFB	12.000 / 12.PO 8632	50,940	0
HONEYWELL INTERNATIONAL, INC. Unclassified Grants and Contracts		GFB	12.000 / 12.GPA A007443	(6,167)	0
ITN Energy Systems R&D		GLA	12.TF39-POLAR 081-0812	8,437	0
InScope Solutions, Inc. R&D		GLA	12.8644	612	0
L-3 COMMUNICATIONS CORPORATION Unclassified Grants and Contracts		GFB	12.000 / 12.C07-0308	(4,036)	0
MATERIALS SCIENCE CORPORATION Unclassified Grants and Contracts		GFB	12.000 / 12.3422-SD18-002-02	60,170	0
MIDE TECHNOLOGY CORPORATION Unclassified Grants and Contracts		GFB	12.000 / 12.PO 002247	24,795	0
MOSAIC AMT, INC. Unclassified Grants and Contracts		GFB	12.000 / 12.OCG4920B	5	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Mesa Photonics LLC		GLA	12.8740	20,738	0
R&D					
NORTHROP GRUMMAN CORPORATION		GLA	12.8740	20,738	0
Unclassified Grants and Contracts		GFE	12.000 / 12.AWD-100182	84,206	0
PRAXIS INC		GFB	12.000 / 12.PO20090469	12,000	0
Unclassified Grants and Contracts					
RAYTHEON		GFB	12.000 / 12.4400338213	58,977	0
Unclassified Grants and Contracts		GFB	12.000 / 12.PO 4200148378	60,242	0
Unclassified Grants and Contracts					
SIERRA NEVADA CORPORATION		GFB	12.000 / 12.OCG5182B	14,289	0
Unclassified Grants and Contracts					
SYNKERA TECHNOLOGIES, INC.		GFB	12.000 / 12.OCG4739B	(1,907)	0
Unclassified Grants and Contracts					
TDA RESEARCH INC.		GFB	12.000 / 12.UCB 09-01	35,746	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 09-02	44,701	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 09-03	104,518	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB08-02	3,362	0
TDA Research, Inc.					
R&D		GLA	12.CSM-09.01	141,276	0
TELEDYNE SCIENTIFIC AND IMAGING, LLC		GFB	12.000 / 12.B9U554826	207,603	0
Unclassified Grants and Contracts					
TEXAS A&M UNIVERSITY		GFB	12.000 / 12.OCG5147B #A4011	78,058	0
Unclassified Grants and Contracts					
TRUENANO		GFB	12.000 / 12.090821-01	30,000	0
Unclassified Grants and Contracts					
UNIVERSITY OF CALIFORNIA AT SAN DIEGO		GFB	12.000 / 12.10295669	185,466	0
Unclassified Grants and Contracts					
UNIVERSITY OF ILLINOIS		GFB	12.000 / 12.2006-06418-01	49,580	0
Unclassified Grants and Contracts					
VESCENT PHOTONICS, INC.		GFB	12.000 / 12.OCG4829B	5,842	0
Unclassified Grants and Contracts					
ZONA TECHNOLOGY		GFB	12.000 / 12.ZTUOC011708	41,399	0
Unclassified Grants and Contracts					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,197,053	218,447
SUBTOTAL DEPARTMENT OF DEFENSE				4,379,840	267,753
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					
Mathematical Sciences Grants Program		GFB	12.901	19,342	0
Mathematical Sciences Grants Program		GFC	12.901 / 12.H98230-09-1-0066	24,302	0
Information Security Grant Program		GFB	12.902	153,499	77,296
SUBTOTAL DIRECT FROM:				197,143	77,296
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE				197,143	77,296
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
DIRECT FROM:					
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
Basic & Applied Scientific Research		GFB	12.300	3,054,062	101,998
Basic & Applied Scientific Research		GFE	12.300	480,240	5,250
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-05-1-0339	315,864	152,565
Basic & Applied Scientific Research		GFC	12.300 / 12.N00014-06-1-0032	328	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-08-1-0539	220,031	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-10-1-0838	11,535	0
Basic & Applied Scientific Research		GFC	12.300 / 12.Z887104	351,100	0
SUBTOTAL DIRECT FROM:				4,433,160	259,813
PASS-THROUGH PROGRAMS FROM:					
BIOAMPS INTERNATIONAL					
Basic & Applied Scientific Research		GFE	12.300 / 12.N09A-033-0173	34,337	0
Office of Naval Research		GLA	12.300 / 12.N00014-06-1-0207	63,149	0
Basic & Applied Scientific Research					
PORTLAND STATE UNIVERSITY		GFE	12.300 / 12.209CAR145	21,856	0
Basic & Applied Scientific Research					
QuesTek Innovations LLC					
R&D		GLA	12.PO No. 05-197	78,734	0
UNIVERSITY OF WASHINGTON		GFB	12.300 / 12.245906	192,718	0
Basic & Applied Scientific Research					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)					CFDA / OTHER ID NUMBER		
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
ZEL TECHNOLOGIES							
Basic & Applied Scientific Research				GFB	12.300 / 12.2803	5,575	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						396,369	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY						4,829,529	259,813
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE							
Flood Plain Management Services				GFE	12.104	9,418	0
Collaborative Research & Development				GFE	12.114	194,904	43,273
SUBTOTAL DIRECT FROM:						204,322	43,273
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE						204,322	43,273
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE							
Basic, Applied, & Advanced Research in Science and Engineering				GFB	12.630	996,352	301,006
Basic, Applied, & Advanced Research in Science and Engineering				GFC	12.630 / 12.FA9550-04-01-0239	833,960	0
Basic, Applied, & Advanced Research in Science and Engineering				GFC	12.630 / 12.FA9550-04-1-0239	260,906	0
Basic, Applied, & Advanced Research in Science and Engineering				GFC	12.630 / 12.FA9550-06-1-0477	1,667,703	0
SUBTOTAL DIRECT FROM:						3,758,921	301,006
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE						3,758,921	301,006
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND							
DIRECT FROM:							
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND							
Basic Scientific Research				GFB	12.431	2,551,891	595,139
Basic Scientific Research				GFE	12.431	58,125	0
Basic Scientific Research				GLA	12.431 / 12.W15QKN-09-P-0363	58,918	0
Basic Scientific Research				GFC	12.431 / 12.W911NF-04-1-0247	531,463	51,969
Basic Scientific Research				GLA	12.431 / 12.W911NF-07-1-0134	83,756	0
Basic Scientific Research				GLA	12.431 / 12.W911NF-07-1-025-8	67,808	0
Basic Scientific Research				GLA	12.431 / 12.W911NF-07-1-0478	3,755	0
Basic Scientific Research				GLA	12.431 / 12.W911NF-09-1-0509	54,465	0
Basic Scientific Research				GLA	12.431 / 12.W911NF-09-1-0528	34,134	0
Basic Scientific Research				GLA	12.431 / 12.W911NF-09-1-0533	6,376	0
Basic Scientific Research				GLA	12.431 / 12.WF911NF-04-1-0169	100,269	0
R&D				GLA	12.W81XWH-07-C-0061	(2,775)	12,000
R&D				GLA	12.W912HQ-08-0030	141,194	60,000
R&D				GLA	12.W912HQ-08-P-0055	19,431	0
R&D				GLA	12.W912HQ-08-P0035	791	0
R&D				GLA	12.W912HZ-08-C0057	94,611	0
R&D				GLA	12.W912HZ-10-2-0026	5,452	0
SUBTOTAL DIRECT FROM:						3,809,664	719,108
PASS-THROUGH PROGRAMS FROM:							
Advanced Technology Institute							
R&D				GLA	12.2010-399	5,281	0
American Chemical Society							
R&D				GLA	12.2006-343	7,611	0
Army Corp of Engineers							
Basic Scientific Research				GLA	12.431 / 12.W912HQ-04-C-0040	(69)	0
Army Research Office							
Basic Scientific Research				GLA	12.431 / 12.W911NF-06-1-0311	47,850	0
Basic Scientific Research				GLA	12.431 / 12.W911NF-06-1-0350	39,518	653
Basic Scientific Research				GLA	12.431 / 12.W911NF-08-1-0292	(1,527)	0
BOISE STATE UNIVERSITY							
Basic Scientific Research				GLA	12.431 / 12.693G106257-A	745	0
Carnegie Mellon University							
R&D				GLA	12.1130070-179180	56,945	0
Kuchera Defense Systems							
Basic Scientific Research				GLA	12.431 / 12.203198.SU2	(2,424)	0
PURDUE UNIVERSITY							
Basic Scientific Research				GFB	12.431 / 12.531-0897-01	166,539	0
Shaw Environmental							
R&D				GLA	12.P0286959/J.O.126656.0100	102,633	0
Sky Research							
R&D				GLA	12.9416	21,498	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNIVERSITY OF MARYLAND COLLEGE PARK Basic Scientific Research		CFB	12.431 / 12.2854002	117,296	0
US Army ARDEC R&D		CFB	12.431 / 12.2918808	150,947	0
		GLA	12.W15QKN-08-P-0528	36,571	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				749,414	653
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND				4,559,078	719,761
SUBTOTAL DEPARTMENT OF DEFENSE				26,196,457	3,148,925

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Equal Opportunity in Housing		GFE	14.400	(4)	0
SUBTOTAL DIRECT FROM:				(4)	0
SUBTOTAL OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				(4)	0
OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
PASS-THROUGH PROGRAMS FROM:					
BOSTON MEDICAL CENTER Lead-Based Paint Hazard Control in Privately-Owned Housing		GFE	14.900 / 14.MALHH0163-07	4,857	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				4,857	0
SUBTOTAL OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				4,857	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				4,853	0

DEPARTMENT OF THE INTERIOR					
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR Bureau of Indian Affairs Facilities: Operations and Maintenance (C) - R&D		GFB	15.048	264,202	0
		GLA	15.CMK16060016	69,431	0
SUBTOTAL DIRECT FROM:				333,633	0
PASS-THROUGH PROGRAMS FROM:					
Bureau of Indian Affairs R&D		GLA	15.CMK00000003	33,053	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				33,053	0
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR				366,686	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR R&D, BLM GIS Projects for Students		GZA	15.1422 CAA050009	13,339	0
Cultural Resource Management		GFB	15.224	100,000	0
Cultural Resource Management		GKA	15.224	430	0
Recreation Resource Management		CFB	15.225	8,998	0
Challenge Cost Share		GKA	15.238	2,379	0
R&D: Dept of Interior: Little Snake River		GKA	15.CFP080020	433	0
SUBTOTAL DIRECT FROM:				125,579	0
PASS-THROUGH PROGRAMS FROM:					
North Wind, Inc. R&D		GLA	15.2314125501	15,775	0
Owl Mountain Project R&D: Kremmling District Owl Mountain Partnership		GKA	15.CK1895	1,950	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNIVERSITY OF IDAHO Recreation Resource Management		GFE	15.225 / 15.GTK882-SB-001	4,743	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				22,468	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR				148,047	0
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
Water Reclamation and Reuse Program		GFB	15.504	84,525	7,076
Water Reclamation and Reuse Program		GLA	15.504 / 15.M08PX20049/001000447	(921)	0
Cultural Resource Management		GKA	15.511	5,781	0
SUBTOTAL DIRECT FROM:				89,385	7,076
PASS-THROUGH PROGRAMS FROM:					
Minerals Management Service					
Water Reclamation and Reuse Program		GLA	15.504 / 15.0106CT39654	14,094	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				14,094	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				103,479	7,076
DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
DEPARTMENT OF THE INTERIOR					
Unclassified Grants and Contracts		GFB	15.000	1,005,200	44,258
Unclassified Grants and Contracts		GFE	15.000	119,155	0
SUBTOTAL DIRECT FROM:				1,124,355	44,258
PASS-THROUGH PROGRAMS FROM:					
SONOMA TECHNOLOGY					
Unclassified Grants and Contracts		GFB	15.000 / 15.908059	15,290	0
UNIVERSITY OF ALASKA					
Unclassified Grants and Contracts		GFB	15.000 / 15.UAF 08-0034	(30)	0
UNIVERSITY OF CALIFORNIA BERKLEY					
Unclassified Grants and Contracts		GFB	15.000 / 15.6730	324,801	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				340,061	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				1,464,416	44,258
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
Earthquake Hazards Reduction Program		GFB	15.807	49,467	0
U.S. Geological Survey: Research & Data Acquisition		GFB	15.808	574,648	0
U.S. Geological Survey: Research & Data Acquisition		GFE	15.808	14,818	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.07ERAG0010	(228)	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.08CRAG0019	12,694	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.G09AC00085	49,480	0
R&D		GLA	15.G09AC00132	7,321	0
SUBTOTAL DIRECT FROM:				708,200	0
PASS-THROUGH PROGRAMS FROM:					
SOUTHERN CALIFORNIA EARTHQUAKE CENTER					
Earthquake Hazards Reduction Program		GFB	15.807 / 15.OCG5238B	22,852	0
Earthquake Hazards Reduction Program		GFB	15.807 / 15.PO# 127565	326	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				23,178	0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				731,378	0
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					
PASS-THROUGH PROGRAMS FROM:					
Minerals Management Service					
R&D		GLA	15.M08PX20245	77,701	0
R&D		GLA	15.M10PC0060	9,671	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				87,372	0
SUBTOTAL MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR				87,372	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
Historic Preservation Fund Grants-In-Aid		GFB	15.904	2,231	0
Historic Preservation Fund Grants-In-Aid		GFE	15.904	(23)	0
National Historic Landmark		GFE	15.912	14,537	0
Technical Preservation Services		GFB	15.915	16	0
Technical Preservation Services		GFE	15.915	15	0
Rivers, Trails, & Conservation Assistance		GFB	15.921	15,440	0
National Center for Preservation Technology and Training (B) -		GFB	15.923	12,397	0
National Center for Preservation Technology and Training (B) -		GFE	15.923	(1,512)	0
National Center for Preservation Technology and Training (B) -		GLA	15.923 / 15.20118 INITIAL 2006	701	0
Save America's Treasures		GFE	15.929	22,194	0
ARRA-R&D		GFE	15.934	4,787	0
R&D: Dept of Interior: Ethnographic Overview RMNP		GKA	15.11217060007	4,615	0
R&D: Fire & Climate Change		GKA	15.UNC-6	14,575	0
R&D: Ethnographic Overview of CO National Monument, Phase III		GKA	15.UNC-7	3,345	0
R&D: Professional Development for Resource Stewardship Seasonals in RMNP		GKA	15.UNC-8	4,263	0
R&D: Volcanic Sources of the Florissant Formation		GKA	15.UNC-9	6,035	0
				-----	-----
SUBTOTAL DIRECT FROM:				103,616	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
				103,616	0
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
Fish & Wildlife Management Assistance		GLA	15.608 / 15.60181AG406	22,763	0
Partners for Fish and Wildlife		GLA	15.631 / 15.70181AG015	1,778	0
State Wildlife Grants		GFB	15.634	335	0
Neotropical Migratory Bird Conservation		GFE	15.635	12,390	0
				-----	-----
SUBTOTAL DIRECT FROM:				37,266	0
PASS-THROUGH PROGRAMS FROM:					
NATIONAL FISH AND WILDLIFE FOUNDATION					
Fish & Wildlife Management Assistance		GFB	15.608 / 15.2008-0058-003	11,550	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				11,550	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
				48,816	0
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
National Spatial Data Infrastructure Competitive Cooperative Agreements Program		GFB	15.809	5,867	0
Minerals Resources External Research Program		GLA	15.816 / 15.G10AP00055	7,475	0
				-----	-----
SUBTOTAL DIRECT FROM:				13,342	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
				13,342	0
SUBTOTAL DEPARTMENT OF THE INTERIOR					
				3,067,152	51,334

DEPARTMENT OF JUSTICE					
DEPARTMENT OF JUSTICE					
DIRECT FROM:					
DEPARTMENT OF JUSTICE					
Unclassified Grants and Contracts		GFB	16.000	346,848	5,732
Unclassified Grants and Contracts		GFE	16.000	59,169	0
				-----	-----
SUBTOTAL DIRECT FROM:				406,017	5,732
SUBTOTAL DEPARTMENT OF JUSTICE					
				406,017	5,732

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
NATIONAL INSTITUTE OF JUSTICE National Institute of Justice Research, Evaluation, and Development Project Grants		GFE	16.560	157,537	0
SUBTOTAL DIRECT FROM:				157,537	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE				157,537	0
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus		GFE	16.525	313,873	22,568
SUBTOTAL DIRECT FROM:				313,873	22,568
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				313,873	22,568
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE Part E -Developing, Testing and Demonstrating Promising New Programs		GFB	16.541	350,390	0
Part E -Developing, Testing and Demonstrating Promising New Programs		GFE	16.541	82,894	0
Part D - Research, Evaluation, Technical Assistance and Training		GFE	16.542	14,977	45,562
SUBTOTAL DIRECT FROM:				448,261	45,562
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE				448,261	45,562
SUBTOTAL DEPARTMENT OF JUSTICE				1,325,688	73,862

DEPARTMENT OF LABOR					
DEPARTMENT OF LABOR					
DIRECT FROM:					
DEPARTMENT OF LABOR Unclassified Grants and Contracts		GFE	17.000	2,141,928	129,740
SUBTOTAL DIRECT FROM:				2,141,928	129,740
SUBTOTAL DEPARTMENT OF LABOR				2,141,928	129,740
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR Work Incentive Grants		GFE	17.266	337,846	0
SUBTOTAL DIRECT FROM:				337,846	0
PASS-THROUGH PROGRAMS FROM:					
METRO DENVER ECONOMIC DEVELOPMENT CORPOR WIA Pilots, Demonstrations, and Research Projects		GFE	17.261 / 17.WIRED	4,554	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				4,554	0
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR				342,400	0
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR Mine Health & Safety Education & Training		GLA	17.602 / 17.BS-19449-09-60-R-8	37,323	0
SUBTOTAL DIRECT FROM:				37,323	0
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				37,323	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR					
DIRECT FROM:					
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR Veterans' Employment Program		GFE	17.802	58,719	0
SUBTOTAL DIRECT FROM:				58,719	0
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR				58,719	0
SUBTOTAL DEPARTMENT OF LABOR				2,580,370	129,740

DEPARTMENT OF STATE					
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE					
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF KENTUCKY Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GFB	19.300 / 19.3048106743-10-329	2,242	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,242	0
SUBTOTAL BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE				2,242	0
DEPARTMENT OF STATE					
DIRECT FROM:					
DEPARTMENT OF STATE Unclassified Grants		GFB	19.000	6,004	0
SUBTOTAL DIRECT FROM:				6,004	0
SUBTOTAL DEPARTMENT OF STATE				6,004	0
SUBTOTAL DEPARTMENT OF STATE				8,246	0

DEPARTMENT OF TRANSPORTATION					
DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
DEPARTMENT OF TRANSPORTATION Unclassified Grants and Contracts		GFE	20.000	223	0
R&D		GLA	20.DTFH61-07-H-00036	196,032	0
R&D		GLA	20.DTPH56-07-T-000009	73,826	0
R&D		GLA	20.DTPH56-08-T-000014	209,364	155,001
SUBTOTAL DIRECT FROM:				479,445	155,001
PASS-THROUGH PROGRAMS FROM:					
NATIONAL ACADEMY OF SCIENCE Unclassified Grants and Contracts National Academy of Sciences		GFB	20.000 / 20.HR 20-07(278)	13,838	2,036
R&D		GLA	20.NCHRP-145	81,030	0
UNIVERSITY OF ARKANSAS Unclassified Grants and Contracts		GFB	20.000 / 20.SA0901003	30,492	0
Unclassified Grants and Contracts		GFB	20.000 / 20.SA0901004	10,518	0
Unclassified Grants and Contracts		GFB	20.000 / 20.SA0901005	2,607	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				138,485	2,036
SUBTOTAL DEPARTMENT OF TRANSPORTATION				617,930	157,037
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Aviation Research Grants		GFB	20.108	109,348	0
SUBTOTAL DIRECT FROM:				109,348	0
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				109,348	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION				727,278	157,037

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF PERSONNEL MANAGEMENT									
OFFICE OF PERSONNEL MANAGEMENT									
DIRECT FROM:									
OFFICE OF PERSONNEL MANAGEMENT									
Federal Civil Service Employment									
						GFE	27.001	95,786	0
Intergovernmental Personnel Act (IPA) Mobility Program									
						GFE	27.011	3,118,295	0
SUBTOTAL DIRECT FROM:								3,214,081	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT								3,214,081	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT								3,214,081	0
LIBRARY OF CONGRESS									
LIBRARY OF CONGRESS									
DIRECT FROM:									
LIBRARY OF CONGRESS									
Books for the Blind and Physically Handicapped									
						GFB	42.001	99,879	0
Government Publications Sales and Distribution									
						GFB	42.002	256,808	0
Distribution of Library of Congress Cataloging									
						GFB	42.003	2,344,701	106,773
SUBTOTAL DIRECT FROM:								2,701,388	106,773
PASS-THROUGH PROGRAMS FROM:									
NATIONAL SPACE BIOMEDICAL RESEARCH INSTI									
Government Publications Sales and Distribution									
						GFB	42.002 / 42.E001507	(2,496)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								(2,496)	0
SUBTOTAL LIBRARY OF CONGRESS								2,698,892	106,773
SUBTOTAL LIBRARY OF CONGRESS								2,698,892	106,773
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
DIRECT FROM:									
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
Aerospace Education Services Program									
						GFB	43.001	962,832	0
Aerospace Education Services Program									
						GFE	43.001	263,451	0
Aerospace Education Services Program									
						GFC	43.001 / 43.136905.02.06.08.04	38,395	0
Aerospace Education Services Program									
						GFC	43.001 / 43.IPA-STEPHEN JOHNSON	107,876	0
ARRA- R&D									
						GFB	43.002	10,314,634	783,021
Technology Transfer									
						GFB	43.002	46,871,949	5,741,382
Technology Transfer									
						GFE	43.002	186	0
Technology Transfer									
						GLA	43.002 / 43.NNA06CB64G	(2,375)	0
Technology Transfer									
						GLA	43.002 / 43.NN106AH15G	24,428	6,411
ARRA- Exploration, Recovery Act									
						GFB	43.005	12,679	0
R&D									
						GLA	43.NNK100D07P	10,080	0
R&D: Mars Lava Flow Surface Morphology									
						GKA	43.NNX08AF36G	10,310	46
R&D									
						GLA	43.NNX09A086G	41,654	30,354
R&D									
						GLA	43.NNX09AK50H	26,246	0
R&D									
						GLA	43.NNX09AK98H	31,402	0
SUBTOTAL DIRECT FROM:								58,713,747	6,561,214
PASS-THROUGH PROGRAMS FROM:									
ADA Technologies, Inc.									
						GLA	43.09-02575	19,422	0
R&D									
						GLA	43.10-10185	11,088	0
ARIZONA STATE UNIVERSITY									
Aerospace Education Services Program									
						GFE	43.001 / 43.ASU 08-867	(66)	0
Technology Transfer									
						GFB	43.002 / 43.01-079	60,549	0
BALL AEROSPACE									
Technology Transfer									
						GFB	43.002 / 43.978SM00005	717,288	0
Technology Transfer									
						GFB	43.002 / 43.998SM00007	1,354,014	0
Technology Transfer									
						GFB	43.002 / 43.P0# 05SAK00003	(1,595)	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
BOSTON UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.CC.198394 NGA	(1,002)	0
Technology Transfer		GFB	43.002 / 43.GC203862 NGA	7,705	0
BRIGHAM YOUNG UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.04-0127/PO#292	50,676	0
Ball Aerospace					
R&D		GLA	43.09DHK00059	32,040	0
CALIFORNIA INSTITUTE OF TECHNOLOGY					
Technology Transfer		GFB	43.002 / 43.44B-1080550	5,746	0
CARNEGIE INSTITUTE OF WASHINGTON					
Technology Transfer		GFB	43.002 / 43.9-3226-01	(31)	0
Technology Transfer		GFB	43.002 / 43.DTM-3250-01 PHASE E	297,138	0
GEORGE MASON UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.E2018171	35,391	0
HAMPTON UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.10-Mar	1,090,479	323,461
JET PROPULSION LABORATORY					
Technology Transfer		GFB	43.002 / 43.1259025	(18)	0
Technology Transfer		GFB	43.002 / 43.1259168	1,142	0
Technology Transfer		GFB	43.002 / 43.1259515	26,365	0
Technology Transfer		GFB	43.002 / 43.1269163	(1,661)	0
Technology Transfer		GFB	43.002 / 43.1279178	(563)	0
Technology Transfer		GFB	43.002 / 43.1283568	57,249	0
Technology Transfer		GFB	43.002 / 43.1287918	41,807	0
Technology Transfer		GFB	43.002 / 43.1325933	9,100	0
Technology Transfer		GFB	43.002 / 43.1329564	(3)	0
Technology Transfer		GFB	43.002 / 43.1343127	7,306	0
Technology Transfer		GFB	43.002 / 43.1353301	157,490	0
Technology Transfer		GFB	43.002 / 43.1358154	1,243,056	315,214
JOHNS HOPKINS UNIVERSITY					
Aerospace Education Services Program		GFB	43.001 / 43.919299	7,758	0
Technology Transfer		GFB	43.002 / 43.893472	20,506	0
Lockheed Martin Mission Services					
R&D		GLA	43.P07100034985	68,353	0
MICHIGAN AEROSPACE CORPORATION					
Technology Transfer		GFB	43.002 / 43.09-F1486-05012009-A	3,000	0
NATIONAL SPACE BIOMEDICAL RESEARCH INSTI					
Technology Transfer		GFB	43.002 / 43.HFP00002	52,753	0
NEW MEXICO STATE UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.Q01380	5,692	0
NORTHWEST RESEARCH ASSOCIATES INC					
Technology Transfer		GFB	43.002 / 43.NWRA-08-S-106	104,570	0
OREGON STATE UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.NS194A-A	35,701	0
Oklahoma State University					
R&D: Martian Volcanic Deposits		GKA	43.AA-5-27209	5,531	0
Planetary Science Institute					
R&D: Volcanic Tectonism PSI 041410		GKA	43.4511	4,719	0
Planetary Science institute					
R&D: Investigations of Terrestrial & Planetary Lava Flows		GKA	43.495	4,718	0
RESEARCH FND OF CITY UNIVERSITY OF NEW Y					
Technology Transfer		GFB	43.002 / 43.49671B	9,944	0
ROCHESTER INSTITUTE OF TECHNOLOGY					
Aerospace Education Services Program		GFB	43.001 / 43.30832-01	21,614	0
RUTGERS UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.3508/PO# S1086764	44,182	0
SIERRA NEVADA CORPORATION					
R&D - ARRA		GFB	43.004 / 43.OCG5315B/S10CMG055	82,668	0
SOUTHWEST RESEARCH INSTITUTE					
Technology Transfer		GFB	43.002 / 43.278985Q	138,981	0
Technology Transfer		GFB	43.002 / 43.299449Q	125,802	0
Technology Transfer		GFB	43.002 / 43.599791Q	494,215	0
Technology Transfer		GFB	43.002 / 43.899080JD	38,162	0
Technology Transfer		GFB	43.002 / 43.899103JD	12,612	0
Technology Transfer		GFB	43.002 / 43.A99141MD	53,082	0
SPACE TELESCOPE SCIENCE INSTITUTE					
Technology Transfer		GFB	43.002 / 43.HST-AR-10638.01-A	15,113	0
Technology Transfer		GFB	43.002 / 43.HST-AR-10645.02-A	3,990	0
Technology Transfer		GFB	43.002 / 43.HST-AR-10956.01-A	21,628	0
Technology Transfer		GFB	43.002 / 43.HST-AR-11743.01-A	47,739	0
Technology Transfer		GFB	43.002 / 43.HST-AR-11774.01-A	56,084	0
Technology Transfer		GFB	43.002 / 43.HST-EO-10241.05-A	(68)	0
Technology Transfer		GFB	43.002 / 43.HST-GO-10925.01-A	6,712	0
Technology Transfer		GFB	43.002 / 43.HST-GO-11336.01-A	3,984	0
Technology Transfer		GFB	43.002 / 43.HST-GO-11555.01-A	1,000	0
Technology Transfer		GFB	43.002 / 43.HST-GO-11563.08-A	4,054	0
Technology Transfer		GFB	43.002 / 43.HST-GO-11616.02-A	17,807	0
Technology Transfer		GFB	43.002 / 43.HST-GO-11642.01-A	5,104	0
Technology Transfer		GFB	43.002 / 43.HST-GO-11651.01-A	18,321	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Technology Transfer		GFB	43.002 / 43.HST-GO-11686.06-A	682	0
Technology Transfer		GFB	43.002 / 43.HST-GO-11687.01-A	75,485	0
Technology Transfer		GFB	43.002 / 43.HST-GO-11700.01-A	69,483	0
Technology Transfer		GFB	43.002 / 43.HST-GO-11828.01-A	668	0
Technology Transfer		GFB	43.002 / 43.HST-GO-11839.01	11,812	0
Technology Transfer		GFB	43.002 / 43.HST-GO-12016.02-A	667	0
Technology Transfer		GFB	43.002 / 43.HST-HF-51263.01-A	108,865	0
Southwest Research Institute R&D		GLA	43.699021X	(328)	0
UNIVERSITY OF ARIZONA Technology Transfer		GFB	43.002 / 43.Y432803	126,703	0
UNIVERSITY OF CALIFORNIA AT IRVINE Technology Transfer		GFB	43.002 / 43.2008-2042	122,470	0
UNIVERSITY OF CALIFORNIA BERKLEY Technology Transfer		GFB	43.002 / 43.SA3649-26326	199,676	0
Technology Transfer		GFB	43.002 / 43.SA4585-10331	100,625	0
Technology Transfer		GFB	43.002 / 43.SA4890-26309	71,117	0
Technology Transfer		GFB	43.002 / 43.SA5650-26309	29,328	0
UNIVERSITY OF CALIFORNIA LOS ANGELES Technology Transfer		GFB	43.002 / 43.2090 G KB390	12,946	0
UNIVERSITY OF CALIFORNIA SANTA CRUZ Aerospace Education Services Program		GFB	43.001 / 43.S0182766	10,798	0
Aerospace Education Services Program		GFB	43.001 / 43.SC071050	61,560	0
UNIVERSITY OF IOWA Technology Transfer		GFB	43.002 / 43.W000140910/10007279	48,395	0
UNIVERSITY OF NEW HAMPSHIRE Technology Transfer		GFB	43.002 / 43.10-069	4,594,049	312,750
UNIVERSITY OF SOUTH FLORIDA Technology Transfer		GFB	43.002 / 43.2500-1375-00-A	10,149	0
UNIVERSITY OF WASHINGTON Technology Transfer		GFB	43.002 / 43.569755	2,079	0
University of California Technology Transfer		GLA	43.002 / 43.S-00000167	68,006	0
University of Central Florida Technology Transfer		GLA	43.002 / 43.P0#110110	8,074	0
ZONA Technologies R&D		GLA	43.ZTCoS0M12209-DUST/NNX09C	228	0
ZONA Technology Inc. R&D		GLA	43.ZTCoS0M12209-DUST/NNX09C	9,758	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				12,499,438	951,425
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				71,213,185	7,512,639
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				71,213,185	7,512,639

NATIONAL ENDOWMENT FOR THE HUMANITIES					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Grants to States		GZA	45.310	37,323	0
Laura Bush 21st Century Librarian Program		GFE	45.313	24,527	0
SUBTOTAL DIRECT FROM:				61,850	0
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				61,850	0
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Promotion of the Arts- Grants to Organizations and Individuals		GFB	45.024	3,086	0
SUBTOTAL DIRECT FROM:				3,086	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				3,086	0
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Promotion of the Humanities: Division of Preservation and Access		GFB	45.149	1	0
Promotion of the Humanities_Professional Development		GFB	45.163	59,541	0
SUBTOTAL DIRECT FROM:				59,542	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
COLORADO ENDOWMENT FOR THE HUMANITIES					
Promotion of the Humanities: Federal/State Partnership					
Think 360					
R&D: Center for Integrated Arts					
		GFE	45.129 / 45.P158-1208-0935	3,000	0
		GKA	45.GKA10-0056	44,055	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				47,055	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				106,597	0
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Unclassified Grants and Contracts					
		GFB	45.000	20,000	0
SUBTOTAL DIRECT FROM:				20,000	0
SUBTOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				20,000	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES				191,533	0

NATIONAL SCIENCE FOUNDATION					
NATIONAL SCIENCE FOUNDATION					
DIRECT FROM:					
NATIONAL SCIENCE FOUNDATION					
Unclassified Grants and Contracts					
		GFB	47.000	2,976,756	0
Unclassified Grants and Contracts					
		GLA	47.000 / 47.DMR-0746086	6,241	0
		GFB	47.041	3,460,657	220,636
		GFC	47.041	169,328	0
		GFE	47.041	(6,019)	0
		GLA	47.041	50,583	0
		GFC	47.041 / 47.04-002341 J 00	82,759	0
		GLA	47.041 / 47.BES-0628282	128,442	0
		GLA	47.041 / 47.CBET-0731319	46,634	0
		GLA	47.041 / 47.CBET-0828649	2,955	27,000
		GLA	47.041 / 47.CBET-0829043	58,624	0
		GLA	47.041 / 47.CBET-0846845	90,418	0
		GLA	47.041 / 47.CBET-0933856	70,093	0
		GLA	47.041 / 47.CBET-0936308	2,506	0
		GLA	47.041 / 47.CBET-0968042	23,430	0
		GLA	47.041 / 47.CBET-1027337	26,927	0
		GLA	47.041 / 47.CMMI-0700869	49,436	0
		GLA	47.041 / 47.CMMI-0729114	78,959	0
		GLA	47.041 / 47.CMMI-0825592	90,159	0
		GLA	47.041 / 47.CMMI-0826323	101,521	0
		GLA	47.041 / 47.CMMI-0855783	88,633	0
		GLA	47.041 / 47.CMMI-0855918	26,166	0
		GLA	47.041 / 47.CMMI-0900182	58,488	0
		GLA	47.041 / 47.CMMI-0926276	6,538	0
		GLA	47.041 / 47.CMS-0408150	724	0
		GLA	47.041 / 47.CTS-0626226	(1,740)	0
		GLA	47.041 / 47.DMI-0547649	502	0
		GLA	47.041 / 47.DUE-0630888	126,142	0
		GLA	47.041 / 47.ECCS-0725752	42,479	0
		GLA	47.041 / 47.ECCS-0757956	51,150	27,701
		GLA	47.041 / 47.EEC-0529777	9,591	0
		GLA	47.041 / 47.EEC-0550169	111,457	130,430
		GLA	47.041 / 47.EEC-0819106	61,896	0
		GLA	47.041 / 47.ES-10623808	160,799	0
		GFC	47.041 / 47.IIP-0650251	204,455	0
		GLA	47.041 / 47.IIP-0855797	9,154	0
		GLA	47.041 / 47.IIP-0968802	5,552	0
		GFB	47.049	7,152,714	350,461
		CFE	47.049	837,226	24,011
		GKA	47.049	5,980	0
		GLA	47.049 / 47.ANT-0530340	(3,259)	0
		GLA	47.049 / 47.CHE-0515521	46,896	0
		GLA	47.049 / 47.CNS-0720875	32,015	0
		GLA	47.049 / 47.DMR 0606054	6,036	0
		GFC	47.049 / 47.DMR-0605629	3,244	0
		GLA	47.049 / 47.DMR-0606054	80,532	0
		GLA	47.049 / 47.DMR-0702351	92,236	0
		GLA	47.049 / 47.DMR-0820518	1,678,152	62,192

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Mathematical and Physical Sciences		GFC	47.049 / 47.DMR-0907053	14,985	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-0907409	37,030	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-0453600	3,634	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-0621118	39,426	0
Mathematical and Physical Sciences		GFC	47.049 / 47.DMS-0701396	24,853	0
Mathematical and Physical Sciences		GFC	47.049 / 47.DMS-0706257	19,392	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-0724715	4,139	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-0724717	5,662	0
Mathematical and Physical Sciences		GFC	47.049 / 47.DMS-0807404	33,686	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-0914987	39,790	0
Mathematical and Physical Sciences		GLA	47.049 / 47.PHY-0420357	(588)	0
Mathematical and Physical Sciences		GLA	47.049 / 47.PHY-0547845	67,083	0
Geosciences		GFB	47.050	9,180,148	298,446
Geosciences		GFE	47.050	234,335	0
Geosciences		GLA	47.050	22,446	0
Geosciences		GLA	47.050 / 47.EAR-0337379	(5,480)	0
Geosciences		GLA	47.050 / 47.EAR-0530873	(13,289)	0
Geosciences		GLA	47.050 / 47.EAR-0609595	36,297	0
Geosciences		GLA	47.050 / 47.EAR-0720257	35,479	0
Geosciences		GLA	47.050 / 47.EAR-0749035	25,916	0
Geosciences		GLA	47.050 / 47.OCE-0551715	14,456	0
Geosciences		GFC	47.050 / 47.S09-70962	12,685	0
Computer and Information Science and Engineering		GFB	47.070	3,948,919	617,746
Computer and Information Science and Engineering		GFE	47.070	119,369	0
Computer and Information Science and Engineering		GLA	47.070 / 47.ANI-0240558	(1,178)	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CCF-0830320	73,184	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CCF-0830783	63,113	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CCF-0830783	18,279	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0634278	31,865	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0435376	21,280	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0634278	313	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0702875	10,595	0
Computer and Information Science and Engineering		GFC	47.070 / 47.CNS-0720524	55,299	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0722415	(72,170)	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0738102	31,323	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0739233	97,098	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0848130	72,719	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0915574	44,788	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0940632	21	0
Computer and Information Science and Engineering		GFC	47.070 / 47.CNS-0958576	25,776	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-1033413	60,782	0
Biological Sciences		GFB	47.074	4,618,435	0
Biological Sciences		GFE	47.074	621,377	0
Biological Sciences		GKA	47.074	51,578	0
Biological Sciences		GLA	47.074 / 47.DBI-0454686	4,112	0
Biological Sciences		GLA	47.074 / 47.DBI-0852868	123,692	0
Biological Sciences		GLA	47.074 / 47.DEB-0614350	3,464	0
Social, Behavioral, and Economic Sciences		GFB	47.075	1,550,773	257,547
Social, Behavioral, and Economic Sciences		GFE	47.075	97,617	26,028
Social, Behavioral, and Economic Sciences		GFC	47.075 / 47.BCS0961474	28,574	0
Social, Behavioral, and Economic Sciences		GLA	47.075 / 47.SES-0930213	41,893	0
Social, Behavioral, and Economic Sciences		GFC	47.075 / 47.SES-0957002	5,284	0
Education and Human Resources		GFB	47.076	6,284,357	745,866
Education and Human Resources		GFE	47.076	1,952,323	1,093,572
Education and Human Resources		GKA	47.076	91,464	24,815
Education and Human Resources		GLA	47.076 / 47.4101-19739	40,367	0
Education and Human Resources		GFC	47.076 / 47.817307	9,579	0
Education and Human Resources		GLA	47.076 / 47.DGE-0638719	49,530	0
Education and Human Resources		GLA	47.076 / 47.DGE-0531499	28,369	0
Education and Human Resources		GLA	47.076 / 47.DGE-0638719	365,727	0
Education and Human Resources		GLA	47.076 / 47.DGE-0801692	282,384	0
Education and Human Resources		GLA	47.076 / 47.DRL-0918436	14,728	0
Education and Human Resources		GLA	47.076 / 47.DUE-0532684	76,752	0
Education and Human Resources		GLA	47.076 / 47.DUE-071775	42,175	0
Education and Human Resources		GLA	47.076 / 47.DUE-0717751	24,871	0
Education and Human Resources		GFC	47.076 / 47.DUE-0736941	13,833	0
Education and Human Resources		GLA	47.076 / 47.DUE-0836937	48,211	0
Education and Human Resources		GLA	47.076 / 47.DUE-0919889	41	0
Education and Human Resources		GLA	47.076 / 47.P00527	21,730	0
Polar Programs (B) -		GFB	47.078	4,053,114	562,049
International Science and Engineering (OISE)		GFB	47.079	142,429	0
International Science and Engineering (OISE)		GLA	47.079 / 47.AZPI-3114-BA-08	4,508	0
R&D		GJB	47.0802439	104,134	12,744
ARRA- R&D		GFB	47.082	5,374,217	112,988
ARRA-R&D		GFE	47.082	8,450	0
R&D-ARRA: CAREER: BUILDI		GFC	47.082 / 47.844983	14,546	0
R&D-ARRA-REU SITE FOR AR		GFC	47.082 / 47.851783	60,881	0
R&D-ARRA-SIZE AND MORPHO		GFC	47.082 / 47.907614	108,711	0
R&D-ARRA: MRI: ACQUISTIO		GFC	47.082 / 47.922486	391,860	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	47.EAR-0716153	(101)	0
R&D		GLA	47.IIP-0934129	7,865	0
R&D		GLA	47.OCE-0809351	77,632	0
R&D		GLA	47.POT318A73/BA-73	6,810	0
SUBTOTAL DIRECT FROM:				59,685,923	4,594,232
PASS-THROUGH PROGRAMS FROM:					
ABILENE CHRISTIAN UNIVERSITY		GFB	47.000 / 47.OCC4783B	5,046	0
Unclassified Grants and Contracts					
ALD NANOSOLUTIONS, INC.		GFB	47.000 / 47.OCC4903B	15,737	0
Unclassified Grants and Contracts					
R&D - ARRA		GFB	47.082 / 47.OCC5208B	60,572	0
ALFRED UNIVERSITY		GFB	47.050 / 47.OCC5134B	28,105	0
Geosciences					
ARIZONA STATE UNIVERSITY		GFE	47.075 / 47.09-185	57,933	0
Social, Behavioral, and Economic Sciences					
American Society for Engineering Education		GLA	47.076 / 47.DUE-0517528.	(2,010)	0
Education and Human Resources					
Association of American Geographers		GKA	47.076 / 47.7055	21,410	0
Education and Human Resources					
BBN TECHNOLOGIES		GFB	47.082 / 47.1768	13,722	0
R&D - ARRA		GFB	47.082 / 47.1803	286	556
R&D - ARRA					
BOARD OF REGENTS OF THE NEVADA SYS OF HI		GFB	47.082 / 47.663.0100.01	2,062	0
R&D - ARRA					
BOSTON UNIVERSITY		GFB	47.050 / 47.GC177055NGA	326,652	0
Geosciences					
CALIFORNIA INSTITUTE OF TECHNOLOGY		GFE	47.049 / 47.44E-1088691	49,418	0
Mathematical and Physical Sciences					
CASE WESTERN RESERVE UNIVERSITY		GFE	47.049 / 47.RESS02673	105,873	0
Mathematical and Physical Sciences					
CLARK UNIVERSITY		GFB	47.050 / 47.2A252B	41,232	0
Geosciences					
CLEMSON UNIVERSITY		GFB	47.076 / 47.1.25176E+17	37,046	0
Education and Human Resources					
COLUMBIA UNIVERSITY		GFB	47.000 / 47.1.5-24306/SPO574966	15,236	0
Unclassified Grants and Contracts					
COMPUTING RESEARCH ASSOCIATION		GFB	47.070 / 47.CIF-234	51,974	0
Computer and Information Science and Engineering					
CORNELL UNIVERSITY		GFB	47.041 / 47.44771-8945	581,351	0
Engineering Grants		GFB	47.076 / 47.56906-8967	348,053	0
Education and Human Resources		GFB	47.082 / 47.60419-9046	753,623	0
R&D - ARRA					
Community College of Aurora		GKA	47.2102010	11,167	0
R&D: GIS Faculty Inst					
INDIANA UNIVERSITY		GFE	47.074 / 47.PO 363450	47,575	0
Biological Sciences					
INPHASE TECHNOLOGIES		GFB	47.000 / 47.OCC3037B	(4,165)	0
Unclassified Grants and Contracts		GFB	47.041 / 47.OCC3037B	692	0
Engineering Grants					
INSTITUTE FOR COMPLEX ADAPTIVE MATTER		GFB	47.000 / 47.ICAMIMP-00005	3,098	0
Unclassified Grants and Contracts		GFB	47.000 / 47.OCC5126B	(775)	0
Unclassified Grants and Contracts		GFB	47.049 / 47.OCC5111B	(231)	0
Mathematical and Physical Sciences		GFB	47.079 / 47.ICAMIMP-01005	(1,329)	0
International Science and Engineering (OISE)					
ITN Energy Systems Inc.		GLA	47.041 / 47.PO#05I-0564	(44)	5,076
Engineering Grants					
ITN Energy Systems, Inc.		GLA	47.071-0405	(9,109)	0
R&D					
JOHNS HOPKINS UNIVERSITY		GFB	47.000 / 47.OCC5265B/2000819838	61,015	0
Unclassified Grants and Contracts					
KANSAS STATE UNIVERSITY		GFB	47.074 / 47.S09071	58,509	0
Biological Sciences					
Kapteyn-Murnane Laboratories Inc.		GLA	47.8624	12,392	0
R&D					
MICHIGAN STATE UNIVERSITY		GFB	47.076 / 47.61-2164UCB	12,597	0
Education and Human Resources					
Michigan State University		GLA	47.041 / 47.61-2488CSM	5,971	0
Engineering Grants					
Michigan Technological University		GLA	47.076 / 47.08033622	93,708	0
Education and Human Resources					
NATIONAL COUNCIL FOR SCIENCE & ENVIRONME		GFB	47.000 / 47.OCC5298B	7,786	0
Unclassified Grants and Contracts		GFB	47.076 / 47.OCC5301B	1,932	0
Education and Human Resources					
NATIONAL ECOLOGICAL OBSERVATORY NETWORK		GFB	47.000 / 47.03.08.0003	174,065	0
Unclassified Grants and Contracts					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL RADIO ASTRONOMY OBSERVATORY		GFB	47.000 / 47.GSSP09-0003/PO90003	5,836	0
Unclassified Grants and Contracts		GFB	47.000 / 47.GSSP09-0017/PO# 900	9,121	0
NETWORK FOR EARTHQUAKE ENGINEERING SIMUL		GFB	47.041 / 47.OMSA-2007-SSL-UCOB	(1)	0
Engineering Grants		GFB	47.041 / 47.OMSA-2008-SSL-UCOB	148,701	0
Engineering Grants		GFB	47.000 / 47.260064P	23,964	0
NORTH CAROLINA AGRICULTURAL AND TECHNICA		GFB	47.049 / 47.2004-1057-01	(68,557)	0
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-06-S-098	51,766	0
NORTH CAROLINA STATE UNIVERSITY		GFB	47.000 / 47.NWRA-08-S-110	34,748	0
Mathematical and Physical Sciences		GLA	47.049 / 47.44-G6A63809/PO#80907	(3,712)	0
NORTHWEST RESEARCH ASSOCIATES INC		GLA	47.44-G6A63809/PO800080907	37,859	0
Unclassified Grants and Contracts		GFB	47.078 / 47.GRT8213500/60000263	(1)	0
Unclassified Grants and Contracts		GFB	47.075 / 47.3383-UC-NSF-7888	2,085	0
Northern Illinois University		GFB	47.000 / 47.208F0U072	2,049	81,950
Mathematical and Physical Sciences		GFB	47.000 / 47.OCG5026B	(20)	0
R&D		GFB	47.049 / 47.39745/1055595	26,438	0
OHIO STATE UNIVERSITY RESEARCH FOUNDATIO		GLA	47.076 / 47.DUE-0339734	(1,740)	0
Polar Programs (B) -		GFB	47.000 / 47.618780	8,907	0
PENNSYLVANIA STATE UNIVERISTY		GFB	47.076 / 47.NSF074-10	11,520	0
Social, Behavioral, and Economic Sciences		GFB	47.074 / 47.UCB-EF0526747	126,075	0
PORTLAND STATE UNIVERSITY		GFB	47.050 / 47.PO 10305859	2,253	0
Unclassified Grants and Contracts		GFB	47.000 / 47.A99117JD	45,611	0
QUEST PRODUCT DEVELOPMENT CORPORATION		GFE	47.076 / 47.SP000359	17,470	0
Unclassified Grants and Contracts		GLA	47.076 / 47.NFF DUE-0302542	(5,710)	0
RSCH FDN STATE UNIVERSITY OF NEW YORK		GFB	47.000 / 47.4205	13,210	0
Mathematical and Physical Sciences		GLA	47.P0003280	2,460	0
SAINT JOSEPH'S UNIVERSITY		GLA	47.076 / 47.21P133-02	945	0
Education and Human Resources		GFB	47.049 / 47.S05-39607	29,578	44,686
SANDIA NATIONAL LABORATORIES		GFB	47.050 / 47.PO 975661	9,828	0
Unclassified Grants and Contracts		GFB	47.050 / 47.S06-58156	5,805	0
SANTA CLARA UNIVERSITY		GFB	47.050 / 47.S10-75532	10,028	0
Education and Human Resources		GFB	47.050 / 47.Z10-76581	21,484	0
SANTA FE INSTITUTE		GFB	47.070 / 47.S03-36368	18,750	0
Biological Sciences		GFB	47.041 / 47.G5065	14,101	0
SCRIPPS RESEARCH INSTITUTE		GFB	47.078 / 47.09-0011/PO FP900894	61,414	0
Geosciences		GFB	47.078 / 47.UAF 07-0106	95,245	0
Geosciences		GFB	47.050 / 47.PO# Y414431	2,369	0
SOUTHWEST RESEARCH INSTITUTE		GFB	47.076 / 47.PO Y502624	10,318	0
Unclassified Grants and Contracts		GFB	47.075 / 47.2008-2053	13,732	0
SPACE SCIENCE INSTITUTE		GFB	47.041 / 47.10255042	5,936	0
Education and Human Resources		GFB	47.075 / 47.PO #10278213	87,496	0
ST. JOSEPH'S UNIVERSITY		GFB	47.000 / 47.OCG52258/PO 1-00015	39,733	0
Education and Human Resources		GFB	47.000 / 47.SAS920-11779	99,497	0
TERC		GFB	47.041 / 47.6267	41,412	0
Unclassified Grants and Contracts		GFB	47.049 / 47.SAS876-11815	106,314	0
Education and Human Resources		GFB	47.076 / 47.6424	68,997	0
UNIVERSITY OF ALASKA		GFB	47.076 / 47.34522	22,812	0
Engineering Grants		GFB	47.078 / 47.34252-C	102,608	0
Polar Programs (B) -		GFE	47.049 / 47.UF07130/CHE-0718007	37,329	0
Polar Programs (B) -		GFE			
UNIVERSITY OF ARIZONA		GFE			
Geosciences					
UNIVERSITY OF CALIFORNIA AT IRVINE					
Social, Behavioral, and Economic Sciences					
UNIVERSITY OF CALIFORNIA AT SAN DIEGO					
Engineering Grants					
Social, Behavioral, and Economic Sciences					
UNIVERSITY OF CALIFORNIA BERKLEY					
Unclassified Grants and Contracts					
Unclassified Grants and Contracts					
Engineering Grants					
Mathematical and Physical Sciences					
Education and Human Resources					
UNIVERSITY OF CHICAGO					
Education and Human Resources					
Polar Programs (B) -					
UNIVERSITY OF FLORIDA					
Mathematical and Physical Sciences					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNIVERSITY OF MIAMI Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.66080C	3,294	0
UNIVERSITY OF MINNESOTA Mathematical and Physical Sciences		GFB	47.049 / 47.A528605606	29,797	0
Geosciences		GFB	47.050 / 47.T5366216009	41,466	0
UNIVERSITY OF MISSOURI-COLUMBIA International Science and Engineering (OISE)		GFB	47.079 / 47.C00014827-2	33,472	0
UNIVERSITY OF MONTANA Biological Sciences		GFB	47.074 / 47.PG09-65956-01	85,826	0
UNIVERSITY OF NORTH CAROLINA AT CHAPEL H R&D - ARRA		GFB	47.082 / 47.5-54843	20,104	0
UNIVERSITY OF SOUTHERN CALIFORNIA Biological Sciences		GFE	47.074 / 47.DBI-0849977	49,270	0
UNIVERSITY OF TEXAS AT AUSTIN Computer and Information Science and Engineering		GFB	47.070 / 47.UTA09-000611	5,757	0
UNIVERSITY OF TEXAS AT EL PASO Unclassified Grants and Contracts		GFB	47.000 / 47.26-1007-1761	53,026	0
Computer and Information Science and Engineering		GFB	47.070 / 47.26-1007-49-68	23,683	0
Education and Human Resources		GFB	47.076 / 47.26-100729-61	10,447	0
UNIVERSITY OF WASHINGTON Education and Human Resources		GFE	47.076 / 47.DRL-0822373	8,054	0
UNIVERSITY OF WISCONSIN Education and Human Resources		GFB	47.076 / 47.X496252/144QS58	88,824	0
UNIVERSITY OF WYOMING Geosciences		GFB	47.050 / 47.NSF44316SUB	14	0
US CIVILIAN RESEARCH/DEVELOPMENT FDN International Science and Engineering (OISE)		GFB	47.079 / 47.ESE2-2899-TL-07	(633)	0
International Science and Engineering (OISE)		GFB	47.079 / 47.UKP1-9202-LV-09	14,664	0
International Science and Engineering (OISE)		GFB	47.079 / 47.UZG1-2934-TA-08	5,259	0
University of Maryland Baltimore County Engineering Grants		GLA	47.041 / 47.0000007501	8,903	0
University of North Texas Social, Behavioral, and Economic Sciences		GLA	47.075 / 47.GN0002275	4,903	0
VANDERBILT UNIVERSITY Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.18494	164,953	0
VIRGINIA TECH UNIVERSITY ARRA-R&D		GFE	47.082 / 47.478093-19720	49,043	0
Virginia Polytechnic Institute & State University Engineering Grants		GLA	47.041 / 47.CR-19459-477587	29,306	0
WAYNE STATE UNIVERSITY Mathematical and Physical Sciences		GFE	47.049 / 47.WSU07077-A2	42,446	0
WESTED Education and Human Resources		GFB	47.076 / 47.5436 S07-081	87,465	0
WESTERN MICHIGAN UNIVERSITY Education and Human Resources		GFB	47.076 / 47.5889	(591)	0
ZENWA, INC. Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5114B	132,517	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,375,507	132,268
SUBTOTAL NATIONAL SCIENCE FOUNDATION				65,061,430	4,726,500
SUBTOTAL NATIONAL SCIENCE FOUNDATION				65,061,430	4,726,500

TENNESSEE VALLEY AUTHORITY					
TENNESSEE VALLEY AUTHORITY					
DIRECT FROM:					
TENNESSEE VALLEY AUTHORITY TVA Energy Research and Technology Applications		GFB	62.001	211,729	0
SUBTOTAL DIRECT FROM:				211,729	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY				211,729	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY				211,729	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF VETERANS AFFAIRS					
DEPARTMENT OF VETERANS AFFAIRS					
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF TEXAS SW MEDICAL CENTER Unclassified Grants and Contracts		GFB	64.000 / 64.573	24,928	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				24,928	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				24,928	0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS Sharing Specialized Medical Resources		GFE	64.018	2,432,399	0
SUBTOTAL DIRECT FROM:				2,432,399	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				2,432,399	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				2,457,327	0

ENVIRONMENTAL PROTECTION AGENCY					
ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
ENVIRONMENTAL PROTECTION AGENCY Unclassified Grants and Contracts		GFB	66.000	10,927	0
SUBTOTAL DIRECT FROM:				10,927	0
PASS-THROUGH PROGRAMS FROM:					
Malcom Pirnie R&D		GLA	66.5322009	401	0
The Cadmus Group R&D		GLA	66.058-COLORADO-1	854	0
Water Environment Research Fou Surveys, Studies, Investigations and Special Purpose Grants (B) - Surveys, Studies, Investigations and Special Purpose Grants (B) -		GLA	66.606 / 66.DEC14U06	5,543	0
		GLA	66.606 / 66.DEC1R06	326,057	168,538
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				332,855	168,538
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				343,782	168,538
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GFB	66.034	33,594	121,707
SUBTOTAL DIRECT FROM:				33,594	121,707
PASS-THROUGH PROGRAMS FROM:					
NATL JEWISH HOSPITAL Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GFE	66.034 / 66.NJH 22098501	20,121	0
University of Montana Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GLA	66.034 / 66.PG08-67099-01	17,146	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				37,267	0
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY				70,861	121,707
OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach Related to Environmental		GFE	66.612	12,316	0
SUBTOTAL DIRECT FROM:				12,316	0
SUBTOTAL OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY				12,316	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY									
DIRECT FROM:									
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY									
Science to Achieve Results (STAR) Research Program					CFB		66.509	275,519	53,072
Science to Achieve Results (STAR) Research Program					GLA		66.509 / 66.RD-833332401-01	56,803	48,378
Science to Achieve Results (STAR) Research Program					GLA		66.509 / 66.RD83438701-0	65,199	0
Science to Achieve Results (STAR) Fellowship Program					CFB		66.514	31,470	0
P3 Award: National Student Design Competition for Sustainability					GFE		66.516	13,929	0
								-----	-----
SUBTOTAL DIRECT FROM:								442,920	101,450
PASS-THROUGH PROGRAMS FROM:									
MACTEC ENGINEERING AND CONSULTING INC									
Environmental Protection-Consolidated Research					GFB		66.500 / 66.6064035004-3230	7,138	0
MALCOLM PIRNIE									
Environmental Protection-Consolidated Research					GFB		66.500 / 66.1700-035	(79)	0
ST CLOUD STATE UNIVERSITY									
Science to Achieve Results (STAR) Research Program					GFB		66.509 / 66.PO 117225	14	0
								-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								7,073	0
								-----	-----
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY								449,993	101,450
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY									
PASS-THROUGH PROGRAMS FROM:									
WATER RESEARCH FOUNDATION (SEE WRF)									
Congressionally Mandated Projects					GFB		66.202 / 66.4235	2,092	0
								-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								2,092	0
								-----	-----
SUBTOTAL OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY								2,092	0
								-----	-----
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY								879,044	391,695

NUCLEAR REGULATORY COMMISSION									
NUCLEAR REGULATORY COMMISSION									
DIRECT FROM:									
NUCLEAR REGULATORY COMMISSION									
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program					GLA		77.006 / 77.NRC-38-08-923	23,328	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program					GLA		77.008 / 77.NRC-38-08-954	97,687	0
								-----	-----
SUBTOTAL DIRECT FROM:								121,015	0
								-----	-----
SUBTOTAL NUCLEAR REGULATORY COMMISSION								121,015	0
								-----	-----
SUBTOTAL NUCLEAR REGULATORY COMMISSION								121,015	0

DEPARTMENT OF ENERGY									
DEPARTMENT OF ENERGY									
DIRECT FROM:									
DEPARTMENT OF ENERGY									
Unclassified Grants and Contracts					GFB		81.000	1,364,174	445,930
R&D					GLA		81.00099596	5,438	0
R&D					GLA		81.00100307	5,654	0
State Energy Program					GFB		81.041	58,092	0
ARRA- R&D					GFB		81.049	118,473	0
Office of Science Financial Assistance Program					GFB		81.049	6,094,750	0
Office of Science Financial Assistance Program					CFE		81.049	(798)	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-04ER54775	28,287	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-05ER46242	233,216	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-06ER15778	53,776	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-06ER64233	65,670	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-07ER15841	78,113	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-07ER46397	73,191	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-07ER64419	34,904	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-07ER64423	135,482	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-08ER646559	84,064	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-93ER14363	53,293	0
Office of Science Financial Assistance Program					CLA		81.049 / 81.DE-FG02-93ER40789	239,142	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0000676	11,273	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.SC0000757	153,377	0
R&D		GLA	81.07122-09	91,834	97,924
R&D		GLA	81.08122-40	27,064	0
R&D		GLA	81.2006-3434300048178	1,192	0
R&D		GLA	81.4300065909	3,029	0
R&D		GLA	81.4300065924	143,991	0
R&D		GLA	81.9-99001-3	73,189	0
R&D		GLA	81.B581603	67,119	0
R&D		GLA	81.DE-AF26-06NT03205	8,752	0
R&D		GLA	81.DE-FG36-08CO88100	477,905	24,413
R&D		GLA	81.DE-NT0005202	336,202	0
R&D		GLA	81.KXEA-3-33607-25	(5,017)	0
R&D		GLA	81.KXEA-3-33607-33	24,465	0
R&D		GLA	81.KXEA-3-33607-53	7,294	0
R&D		GLA	81.MIE138392/IPA VIPERS	76,809	0
R&D		GLA	81.PO 865963/A0344	107,666	0
R&D		GLA	81.P0# MIE138374/IPA Caro1	(2,747)	0
R&D		GLA	81.P0#173797	(3)	0
R&D		GLA	81.ZFT-8-88517-01	63,370	0
SUBTOTAL DIRECT FROM:				10,391,685	568,267
PASS-THROUGH PROGRAMS FROM:					
3M Company					
R&D					
AERODYNE RESEARCH, INC.					
Unclassified Grants and Contracts					
		GFB	81.000 / 81.ARI 10548-5	32,198	0
ALD NANOSOLUTIONS, INC.					
Unclassified Grants and Contracts					
		GFB	81.000 / 81.OCG5120B	(1)	0
Unclassified Grants and Contracts					
		GFB	81.000 / 81.OCG5299B	45,203	0
ARGONNE NATIONAL LABORATORY - SEE UCHICA					
Unclassified Grants and Contracts					
		GFB	81.000 / 81.OF-32822	24,480	0
Addx Corporation					
R&D					
Advanced Technology Institute					
R&D					
		GLA	81.DE-FC36-04G014230	(18,777)	0
American Water Works Research Assoc.					
Office of Science Financial Assistance Program					
		GLA	81.049 / 81.4150	(405)	0
Argonne National Labs					
R&D					
		GLA	81.W-31-109-ENG-38	39,008	0
BATTELLE MEMORIAL INST PACIFIC NORTHWEST					
Unclassified Grants and Contracts					
		GFB	81.000 / 81.102263	64,887	0
Unclassified Grants and Contracts					
		GFB	81.000 / 81.79501	118,625	0
Unclassified Grants and Contracts					
		GFB	81.000 / 81.83839	26,945	0
BATTELLE MEMORIAL INSTITUTE					
Unclassified Grants and Contracts					
		GFB	81.000 / 81.90607	210,881	0
BERKELEY NATIONAL LABORATORY					
Unclassified Grants and Contracts					
		GFE	81.000 / 81.682435	3,048	0
BROOKHAVEN NATIONAL LAB					
Unclassified Grants and Contracts					
		GFB	81.000 / 81.143141	25,998	0
Battelle Energy Alliance					
R&D					
		GLA	81.72949	25,781	0
Battelle Energy					
R&D					
		GLA	81.00084822	29,222	0
R&D					
		GLA	81.00091044	76,091	46,114
R&D					
		GLA	81.09-265-P0001872	22,630	0
Bechtel SAIC Company, LLC					
R&D					
		GLA	81.NN-SRA-004, TO 8	(4)	0
Brookhaven National Laboratory					
R&D					
		GLA	81.114940	37,188	0
CLEMSON UNIVERSITY RESEARCH FOUNDATION					
Unclassified Grants and Contracts					
		GFB	81.000 / 81.07-01-SR126	84,582	0
General Atomics					
R&D					
		GLA	81.4500020580	27,319	0
HOUSTON ADVANCED RESEARCH CENTER					
Unclassified Grants and Contracts					
		GFB	81.000 / 81.08122-35 R08	99,072	0
Honeywell Federal Manufacturing & Technologies					
R&D					
		GLA	81.EP23677	58,616	0
Idaho National Labs					
R&D					
		GLA	81.00091544	79,864	0
R&D					
		GLA	81.00092553	36,794	0
R&D					
		GLA	81.00097515	38,906	0
KM Labs					
R&D					
		GLA	81.8952	51,160	0
KRELL INSTITUTE					
Unclassified Grants and Contracts					
		GFB	81.000 / 81.24031	891	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Knolls Atomic Power Laboratory					
R&D		GLA	81.KN6007286	2	0
R&D		GLA	81.P06013555	89,434	0
LAWRENCE LIVERMORE NATIONAL LABORATORY					
Unclassified Grants and Contracts		GFB	81.000 / 81.B585009	63,253	0
Unclassified Grants and Contracts		GFB	81.000 / 81.B587911	84,310	0
Unclassified Grants and Contracts		GFB	81.000 / 81.B589830	32,054	0
Unclassified Grants and Contracts		GFB	81.000 / 81.B589952	22,484	0
Lawrence Berkeley National Labs					
R&D		GLA	81.6854461	37,441	0
Lawrence Livermore					
R&D		GLA	81.B584257	61,707	0
R&D		GLA	81.B589894	43,178	0
R&D		GLA	81.B591267	3,348	0
R&D		GLA	81.NO.B590343	24,194	0
Lawrence Livermore Laboratories					
R&D		GLA	81.B583018	86,563	0
Lawrence Livermore National Laboratory					
R&D		GLA	81.B570356	46,467	0
R&D		GLA	81.B580449	102,915	0
Los Alamos National Labs					
R&D		GLA	81.24498-001-06 2A	(18,954)	0
R&D		GLA	81.52533-001-07	34,721	0
R&D		GLA	81.72337-001-09	111,199	0
R&D		GLA	81.74274-001-09	23,838	0
R&D		GLA	81.74274-001-9	56,259	0
R&D		GLA	81.79589-001-10	88,045	0
R&D		GLA	81.82556-001-10	5,847	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY					
Office of Science Financial Assistance Program		GFB	81.049 / 81.5710002340	45,640	0
NATIONAL RENEWABLE ENERGY LABORATORY					
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-18	(12,699)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-19	(9,649)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-20	382	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-27	44,559	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-28	207,735	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-29	44,472	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-30	52,134	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-41	60,237	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-42	55,369	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-45	149,930	0
R&D - ARRA		GFB	81.000 / 81.KXEA-3-33606-51	23,190	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-52	68,770	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-54	7,036	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-01	46,054	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-02	65,507	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-03	34,389	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-04	44,696	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-05	52,448	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-06	14,854	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-07	27,314	0
Unclassified Grants and Contracts		GFB	81.000 / 81.NFT-8-88527-01	66,395	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5231B	13,032	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5295B	16,597	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XEE-7-77554-01	21,914	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XEE-8-89007-01	122,470	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XEE-9-99404-01	40,614	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ZCO-7-77431-01	124,362	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ZFT-8-88537-01	147,283	0
NORTH CAROLINA STATE UNIVERSITY					
Unclassified Grants and Contracts		GFB	81.000 / 81.2005-0993-01	(57,479)	0
NORTHERN ARIZONA UNIVERSITY					
Unclassified Grants and Contracts		GFB	81.000 / 81.MPC35TB-A2	18,869	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.MPC 35UT-01	109,873	0
NREL-CRSP					
R&D		CLA	81.KXFE-9-99001-08	36,886	0
R&D		CLA	81.KXFE-9-99001-09	642	0
National Renewable Energy Labs					
R&D		CLA	81.9607	54,511	0
R&D		CLA	81.AFT-8-88533-01	100,314	0
R&D		CLA	81.ACG-9-9554-01	14,307	0
R&D		CLA	81.GL033-RGF0211	49,225	0
R&D		CLA	81.KXEA-3-33607-19	(10,417)	0
R&D		CLA	81.KXEA-3-33607-22	(271)	0
R&D		CLA	81.KXEA-3-33607-26	107,232	0
R&D		CLA	81.KXEA-3-33607-27	39,698	0
R&D		CLA	81.KXEA-3-33607-32	33,506	0
R&D		CLA	81.KXEA-3-33607-35	20,492	0
R&D		CLA	81.KXEA-3-33607-36	2,244	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	81.KXEA-3-33607-37	5,619	0
R&D		GLA	81.KXEA-3-33607-38	44,751	0
R&D		GLA	81.KXEA-3-33607-40	46,520	0
R&D		GLA	81.KXEA-3-33607-41	27,710	0
R&D		GLA	81.KXEA-3-33607-42	32,778	0
R&D		GLA	81.KXEA-3-33607-43	33,519	0
R&D		GLA	81.KXEA-3-33607-44	3,904	0
R&D		GLA	81.KXEA-3-33607-45	34,003	0
R&D		GLA	81.KXEA-3-33607-46	32,598	0
R&D		GLA	81.KXEA-3-33607-47	41,705	0
R&D		GLA	81.KXEA-3-33607-48	19,741	0
R&D		GLA	81.KXEA-3-33607-49	7,598	0
R&D		GLA	81.KXEA-3-33607-52	11,158	0
R&D		GLA	81.KXEA-3-33607-54	7,369	0
R&D		GLA	81.P0# 187179	341,109	0
R&D		GLA	81.XEA-5-44245-01	(3,687)	0
R&D		GLA	81.XEA-5-44245-01/Mod 8	3,634	0
R&D		GLA	81.XEA-5-44245-01/Mod 8	18,669	0
R&D		GLA	81.XEE-9-99409-01	40,522	0
R&D		GLA	81.XEJ-9-88037-01	18,141	0
R&D		GLA	81.XFT-0-40591-01	10,760	0
R&D		GLA	81.XGC-0-40445-01	32,746	0
R&D		GLA	81.ZFH-9-88673-01	138,156	0
R&D		GLA	81.ZFT-8-88565-01	122,263	0
R&D		GLA	81.ZFW-9-99114-01	51,921	0
R&D		GLA	81.ZGB-0-40647-01	3,407	0
R&D		GLA	81.ZGB-0-406606-01	8,174	0
R&D		GLA	81.ZGB-9-99187-01	31,656	0
Oak Ridge National Laboratory					
R&D		GLA	81.400085345	11,435	0
PHOSPHORTECH CORP					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG52698	38,281	0
Pall Corporation					
R&D		GLA	81.DE-FG36-05G015093	146,111	0
Petroleum Technology Transfer Council					
R&D		GLA	81.Subcontract No. 0895	24,490	0
Praxair, Inc					
R&D		GLA	81.DE-FC26-07NT43054	91,280	0
RENSELAER POLYTECHNIC INSTITUTE					
Office of Science Financial Assistance Program		GFB	81.049 / 81.A11762	25,652	0
RSCH FDN STATE UNIVERSITY OF NEW YORK					
Unclassified Grants and Contracts		GFB	81.000 / 81.08-53/1072243-1-469	6,071	0
Research Partnership to Secure Energy for America					
R&D		GLA	81.07122-12	398,773	339,481
R&D		GLA	81.07122-15	868,313	694,902
Research Partnership to Secure Energy for America					
R&D		GLA	81.07122-14	240,982	284,320
SANDIA NATIONAL LABORATORIES					
Unclassified Grants and Contracts		GFB	81.000 / 81.1013823	29,994	0
Unclassified Grants and Contracts		GFB	81.000 / 81.740745, P0# A0357	66,301	0
Unclassified Grants and Contracts		GFB	81.000 / 81.885317	91,741	0
STRATTON PARK ENGINEERING COMPANY INC					
Unclassified Grants and Contracts		GFB	81.000 / 81.08-1009JTA	17,992	0
Sandia National Laboratories					
R&D		GLA	81.403684	(40,404)	0
R&D		GLA	81.947931	2,446	0
R&D		GLA	81.P0#A0344/814697	79,597	0
South Dakota School of Mines and Tech					
R&D		GLA	81.CSM08.02	10,470	0
Southwest Research Institute					
R&D		GLA	81.799171L	71,881	0
Stratus Consulting					
R&D		GLA	81.R130-85-1228	71,026	0
TDA Research, Inc.					
R&D		GLA	81.CSM-08.01	125,410	0
The Regents of the University of California Davis					
R&D		GLA	81.07-004426-CSM-1	4,138	0
UNIVERSITY CORP. FOR ATMOSPHERIC RESEARC					
Unclassified Grants and Contracts		GFB	81.000 / 81.S09-66784	20,971	0
UNIVERSITY OF CALIFORNIA AT DAVIS					
Office of Science Financial Assistance Program		GFB	81.049 / 81.09-002439 UCOL	15,764	0
UNIVERSITY OF CALIFORNIA, MERCED					
Unclassified Grants and Contracts		GFB	81.000 / 81.SA-DE-FG0207ER64457	6,159	0
UNIVERSITY OF MINNESOTA					
Unclassified Grants and Contracts		GFB	81.000 / 81.X5186780101	77,232	0
UQM TECHNOLOGIES INC					
R&D		GLA	81.non-given	33,243	0
UT BATTELLE LLC					
Unclassified Grants and Contracts		GFB	81.000 / 81.4000065088	139,126	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
United Solar Ovonic, LLC R&D		GLA	81.DE-FC36-07G017053	108,913	0
University of Florida Office of Science Financial Assistance Program Y-12 National Security Complex R&D		GLA	81.049 / 81.UF-EIES-0804021-CSM	23,712	0
		GLA	81.43000069794	127,374	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				8,694,766	1,364,817
SUBTOTAL DEPARTMENT OF ENERGY				19,086,451	1,933,084
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY Stewardship Science Grant Program		GLA	81.112 / 81.DE-FG52-10NA29650	7,521	0
SUBTOTAL DIRECT FROM:				7,521	0
PASS-THROUGH PROGRAMS FROM:					
Rutgers University Stewardship Science Grant Program		GLA	81.112 / 81.PO S1063876	100,987	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				100,987	0
SUBTOTAL OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY				108,508	0
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training, and Technical Analysis		GLA	81.117 / 81.DE-EE0001100	326,287	0
SUBTOTAL DIRECT FROM:				326,287	0
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF OREGON Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training, and Technical Analysis		GFB	81.117 / 81.234151-1	3,400	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3,400	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				329,687	0
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY ARRA- R&D Renewable Energy Research & Development		GFB	81.087	53,710	0
Renewable Energy Research & Development		GFB	81.087	671,310	135,016
Renewable Energy Research & Development		GFE	81.087	463,749	0
Renewable Energy Research & Development		GLA	81.087 / 81.DE-EE0000260	397,002	0
Renewable Energy Research & Development		GLA	81.087 / 81.DE-FG36-06G016032	179,501	100,208
SUBTOTAL DIRECT FROM:				1,765,272	235,224
PASS-THROUGH PROGRAMS FROM:					
CSU Ventures Inc. Renewable Energy Research & Development FLINT GEOTHERMAL R&D - ARRA		GJB	81.087 / 81.D0E001-1(ACC)	346,769	0
LAWRENCE LIVERMORE NATIONAL LABORATORY Renewable Energy Research & Development		GFB	81.087 / 81.0CG5326B	21,698	0
NATIONAL RENEWABLE ENERGY LABORATORY Renewable Energy Research & Development		GFB	81.087 / 81.B589953	9,510	0
		GFB	81.087 / 81.KXEA-3-33606-53	21,570	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				399,547	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				2,164,819	235,224
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY Office of Scientific & Technical Information		GFB	81.064	334,651	0
SUBTOTAL DIRECT FROM:				334,651	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM: UT BATTELLE LLC Office of Scientific & Technical Information		GFB	81.064 / 81.4000038129	170,591	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				170,591	0
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY				505,242	0
OFFICE OF ENVIRONMENT, SAFETY AND HEALTH, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM: AMERICAN HEART ASSOCIATION / PACIFIC MTN Epidemiology and Other Health Studies Financial Assistance Program		GFE	81.108 / 81.09 PRE 2250186	25,623	0
NATL JEWISH HOSPITAL Epidemiology and Other Health Studies Financial Assistance Program		GFE	81.108 / 81.NJH 22085405	216,240	0
OAK RIDGE ASSOCIATED UNIVERSITIES Epidemiology and Other Health Studies Financial Assistance Program		GFE	81.108 / 81.12-12526	237,888	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				479,751	0
SUBTOTAL OFFICE OF ENVIRONMENT, SAFETY AND HEALTH, DEPARTMENT OF ENERGY				479,751	0
OFFICE OF FOSSIL ENERGY, DEPARTMENT OF ENERGY					
DIRECT FROM: OFFICE OF FOSSIL ENERGY, DEPARTMENT OF ENERGY					
Fossil Energy Research & Development		GLA	81.089 / 81.DE-FE0000730	195,254	92,997
Fossil Energy Research & Development		GLA	81.089 / 81.DE-FE0001009	158,980	0
Fossil Energy Research & Development		GLA	81.089 / 81.DE-FE000988	159,710	0
Fossil Energy Research & Development		GLA	81.089 / 81.DE-GF36-08G018195	206,545	88,241
Fossil Energy Research & Development		GLA	81.089 / 81.DE-NT0005202	141,863	0
Fossil Energy Research & Development		GLA	81.089 / 81.DE-NT0005663	347,666	252,434
Fossil Energy Research & Development		GLA	81.089 / 81.DE-NT0005672	558,262	0
Fossil Energy Research & Development		GLA	81.089 / 81.DE-NT0006554	147,193	70,284
SUBTOTAL DIRECT FROM:				1,915,473	503,956
SUBTOTAL OFFICE OF FOSSIL ENERGY, DEPARTMENT OF ENERGY				1,915,473	503,956
OFFICE OF NUCLEAR ENERGY, SCIENCE AND TECHNOLOGY, DEPARTMENT OF ENERGY					
DIRECT FROM: OFFICE OF NUCLEAR ENERGY, SCIENCE AND TECHNOLOGY, DEPARTMENT OF ENERGY					
Nuclear Energy Research, Development and Demonstration		GFB	81.121	185,000	0
Nuclear Energy Research, Development and Demonstration		GLA	81.121 / 81.DE-NE0000082	50,000	0
SUBTOTAL DIRECT FROM:				235,000	0
PASS-THROUGH PROGRAMS FROM: Georgia Institute of Technology Nuclear Energy Research, Development and Demonstration		GLA	81.121 / 81.R8895-G3/DPO#25000161	181,899	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				181,899	0
SUBTOTAL OFFICE OF NUCLEAR ENERGY, SCIENCE AND TECHNOLOGY, DEPARTMENT OF ENERGY				416,899	0
SUBTOTAL DEPARTMENT OF ENERGY				25,006,830	2,672,264

DEPARTMENT OF EDUCATION					
ASSISTANT SECRETARY FOR EDUCATION RESEARCH, STATISTICS, AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM: ASSISTANT SECRETARY FOR EDUCATION RESEARCH, STATISTICS, AND IMPROVEMENT, DEPARTMENT OF EDUCATION Ready to Teach		GFC	84.286 / 84.AGREEMENT 10/12/05	21,867	0
SUBTOTAL DIRECT FROM:				21,867	0
SUBTOTAL ASSISTANT SECRETARY FOR EDUCATION RESEARCH, STATISTICS, AND IMPROVEMENT, DEPARTMENT OF EDUCATION				21,867	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
DEPARTMENT OF EDUCATION						
PASS-THROUGH PROGRAMS FROM:						
American Printing House for the Blind			GKA	84.FT08-100	2,497	0
R&D: Research Lit Low Vision APHB						
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					2,497	0
SUBTOTAL DEPARTMENT OF EDUCATION					2,497	0
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and Internation			GFB	84.015	511,548	0
Undergraduate International Studies and Foreign Language Programs			GFE	84.016	1,920	0
Overseas Programs - Faculty Research Abroad			GFB	84.019	73,871	0
Overseas Programs - Group Projects Abroad			GFB	84.021	32,755	0
Overseas Programs - Doctoral Dissertation Research Abroad			GFB	84.022	28,510	0
Graduate Assistance in Areas of National Need			GFB	84.200	640,107	0
Graduate Assistance in Areas of National Need			GLA	84.200 / 84.P200A060133	78,370	0
Graduate Assistance in Areas of National Need			GLA	84.200 / 84.P200A070503	189,608	0
Centers for International Business Education			GFE	84.220	320,131	0
SUBTOTAL DIRECT FROM:					1,876,820	0
PASS-THROUGH PROGRAMS FROM:						
CLINTON GLOBAL INITIATIVE UNIVERSITY			GFE	84.120 / 84.PN091967	1,206	0
Minority Science and Engineering Improvement						
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,206	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					1,878,026	0
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
Fund for the Improvement of Postsecondary Education			CKA	84.116	268,411	11,546
Fund for the Improvement of Postsecondary Education			CLA	84.116 / 84.P1168040030	(46)	0
National Institute on Disability and Rehabilitation Research			GFE	84.133	1,209,862	529,933
Assistive Technology			GFE	84.224	547,346	0
SUBTOTAL DIRECT FROM:					2,025,573	541,479
PASS-THROUGH PROGRAMS FROM:						
GEORGIA INSTITUTE OF TECHNOLOGY			GFE	84.133 / 84.R8686-GI	73,697	0
National Institute on Disability and Rehabilitation Research						
OREGON UNIVERSITY SYSTEM			GFE	84.133 / 84.TRSUB08.06_AMD02	18,875	12,500
National Institute on Disability and Rehabilitation Research						
REHABILITATION INSTITUTE OF CHICAGO			GFB	84.133 / 84.3.80754	33,245	0
National Institute on Disability and Rehabilitation Research						
WestEd			GKA	84.116 / 84.6077s09-166	21,537	0
Fund for the Improvement of Postsecondary Education						
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					147,354	12,500
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					2,172,927	553,979
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION						
Bilingual Education: Professional Development			GFB	84.195	784,271	0
Bilingual Education: Professional Development			GFE	84.195	538,945	0
SUBTOTAL DIRECT FROM:					1,323,216	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					1,323,216	0
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION						
Education Research, Development and Dissemination			GFB	84.305	612,141	0
SUBTOTAL DIRECT FROM:					612,141	0
PASS-THROUGH PROGRAMS FROM:						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNIVERSITY OF CALIFORNIA LOS ANGELES Education Research, Development and Dissemination		GFB	84.305 / 84.0070 G GB335	96,718	0
UNIVERSITY OF TEXAS AT AUSTIN Education Research, Development and Dissemination		GFB	84.305 / 84.UTA08-749	206,233	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				302,951	0
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				915,092	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION Civil Rights Training and Advisory Services		GFB	84.004	726,877	0
Migrant Education: High School Equivalency Program		GFB	84.141	415,252	0
Migrant Education: College Assistance Migrant Program		GFB	84.149	416,153	0
Safe and Drug-Free Schools and Communities: National Programs		GFB	84.184	319,294	0
Transition to Teaching		GFE	84.350	280,630	226,874
Mathematics and Science Partnerships		GFC	84.366 / 84.MOU SIGNED 1/13/10	30,339	0
SUBTOTAL DIRECT FROM:				2,188,545	226,874
PASS-THROUGH PROGRAMS FROM:					
CLAYTON FOUNDATION Parental Information and Resource Centers		GFE	84.310 / 84.AWD093378	47,059	0
Parental Information and Resource Centers		GFE	84.310 / 84.PN09659	2,851	0
SMART-GIRL INC. Safe and Drug-Free Schools and Communities: National Programs		GFE	84.184 / 84.Q184B080045	30,939	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				80,849	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				2,269,394	226,874
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION Fund for the Improvement of Education		GFE	84.215	5,352	0
SUBTOTAL DIRECT FROM:				5,352	0
SUBTOTAL OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION				5,352	0
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT					
DIRECT FROM:					
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT Unclassified Grants and Contracts		GFB	84.000	198,499	0
SUBTOTAL DIRECT FROM:				198,499	0
PASS-THROUGH PROGRAMS FROM:					
ARIZONA STATE UNIVERSITY Unclassified Grants and Contracts		GFB	84.000 / 84.07-811/PO#SC34107M0	132,668	0
UNIVERSITY OF ILLINOIS Unclassified Grants and Contracts		GFB	84.000 / 84.2007-05169-05-00	76,453	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				209,121	0
SUBTOTAL OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT				407,620	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION Rehabilitation Services Demonstration and Training Programs		CKA	84.235	759	0
Research in Special Education		GFB	84.324	79,482	0
Research in Special Education		GFE	84.324	325,081	0
Research in Special Education		CKA	84.324	208,910	0
Research in Special Education		GFC	84.324 / 84.R324A090281	141,732	299,859
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFB	84.325	171,398	0
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFE	84.325	590,744	0
Special Education: Technology and Media Services for Individuals with Disabilities		GFC	84.327 / 84.H327H090002	19,719	0
SUBTOTAL DIRECT FROM:				1,537,825	299,859

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF FLORIDA Research in Special Education		GFB	84.324 / 84.UF07045	90,912	0
UNIVERSITY OF SOUTH FLORIDA Research in Special Education		GFE	84.324 / 84.5830-1081-00-A	69,212	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				160,124	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				1,697,949	299,859
SUBTOTAL DEPARTMENT OF EDUCATION				10,693,940	1,080,712

SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS					
THE MORRIS K. UDALL SCHOLARSHIP AND EXCELLENCE IN NATIONAL ENVIRONMENTAL POLICY FOUNDATION					
DIRECT FROM:					
THE MORRIS K. UDALL SCHOLARSHIP AND EXCELLENCE IN NATIONAL ENVIRONMENTAL POLICY FOUNDATION Morris K. Udall Scholarship Program (C) -		GFE	85.400	1,080	0
SUBTOTAL DIRECT FROM:				1,080	0
SUBTOTAL THE MORRIS K. UDALL SCHOLARSHIP AND EXCELLENCE IN NATIONAL ENVIRONMENTAL POLICY FOUNDATION				1,080	0
SUBTOTAL SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS				1,080	0

UNITED STATES INSTITUTE OF PEACE					
UNITED STATES INSTITUTE OF PEACE					
DIRECT FROM:					
UNITED STATES INSTITUTE OF PEACE Annual Grant Competition		GFB	91.001	7	0
SUBTOTAL DIRECT FROM:				7	0
SUBTOTAL UNITED STATES INSTITUTE OF PEACE				7	0
SUBTOTAL UNITED STATES INSTITUTE OF PEACE				7	0

DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Abandoned Infants		GFE	93.551	(14,300)	0
Family Violence Prevention and Services/Grants for Battered Women's Shelters_Discretionary Grants		GFC	93.592	38,302	0
Family Violence Prevention and Services/Grants for Battered Women's Shelters_Discretionary Grants		GFE	93.592	1,504	0
Developmental Disabilities Projects of National Significance		GFE	93.631	241,601	77,259
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		GFE	93.632	511,481	1,375
Social Services Research and Demonstration		GFE	93.647	(4)	0
SUBTOTAL DIRECT FROM:				778,584	78,634
PASS-THROUGH PROGRAMS FROM:					
Abstinence & Marriage Education Partnership					
Community-Based Abstinence Education (CBAE)		GKA	93.010 / 93.12/3/2008	58,263	0
Congregacione Leon de Juda		GKA	93.010 / 93.2/24/2009	55,468	0
Community-Based Abstinence Education (CBAE)					
Earle School District		GKA	93.010 / 93.Prime Award #90AE0219	38,592	0
Community-Based Abstinence Education (CBAE)					
Island Grove Regional Treatment Center		GKA	93.087 / 93.6/3/2008	22,593	26,100
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse					
Life Center of Long Island		GKA	93.010 / 93.7/17/2008	45,730	0
Community-Based Abstinence Education (CBAE)					
Weld County Department of Social Svs		GKA	93.086 / 93.90FE0134/01	94,275	0
Healthy Marriage Promotion and Responsible Fatherhood Grants					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				314,921	26,100
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,093,505	104,734

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging: Title III, Part D: In-Home Services for Frail Older Individuals	GFE	93.046		4,873	0
Special Programs for the Aging: Title IV: and Title II: Discretionary Projects	GFE	93.048		1,191,118	49,670
Medicare Enrollment Assistance Program	GFE	93.071		16	0
SUBTOTAL DIRECT FROM:				1,196,007	49,670
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,196,007	49,670
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Research on Healthcare Costs, Quality and Outcomes	GFE	93.226		1,752,994	886,326
SUBTOTAL DIRECT FROM:				1,752,994	886,326
PASS-THROUGH PROGRAMS FROM:					
DENVER HEALTH AND HOSPITAL					
Research on Healthcare Costs, Quality and Outcomes	GFE	93.226 / 93.DHH-E2553		14,229	0
KAISER FOUNDATION HEALTH PLAN OF COLORAD					
Research on Healthcare Costs, Quality and Outcomes	GFE	93.226 / 93.AWD100403		37,582	0
Research on Healthcare Costs, Quality and Outcomes	GFE	93.226 / 93.PN200711-057		17,514	0
OREGON HEALTH SCIENCES UNIVERSITY					
Research on Healthcare Costs, Quality and Outcomes	GFE	93.226 / 93.GEMME0086MINNESOTA		13,406	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				82,731	0
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,835,725	886,326
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
DENVER HEALTH AND HOSPITAL AUTHORITY					
Human Health Studies: Applied Research and Development	GFE	93.206 / 93.E1969-B		41,409	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				41,409	0
SUBTOTAL AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				41,409	0
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Innovations in Applied Public Health Research	GFE	93.061		694,485	0
Centers for Genomics and Public Health	GFE	93.063		7,011	0
Laboratory Training, Evaluation, and Quality Assurance Programs	GFE	93.064		454,572	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention	GFE	93.135		1,025,442	12,099
Injury Prevention and Control Research and State and Community Based Programs	GFE	93.136		145,601	1,058
Disabilities Prevention	GFE	93.184		66,834	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185		293,177	8,805
Occupational Safety and Health Program	GFB	93.262		332,528	0
Occupational Safety and Health Program	GFE	93.262		586,369	799,892
Occupational Safety and Health Program	GLA	93.262 / 93.1R01 OH007493-01A2		(146)	0
Occupational Safety and Health Program	GLA	93.262 / 93.1R01OH009612-01		96,675	0
Occupational Safety and Health Program	GLA	93.262 / 93.SR01OH009764-02		200,502	0
Occupational Safety and Health: Training Grants	GLA	93.263 / 93.214-2008-M-25560		2,713	0
Centers for Disease Control and Prevention: Investigations and Technical Assistance	GFB	93.283		2,792	0
Centers for Disease Control and Prevention: Investigations and Technical Assistance	GFE	93.283		1,284,215	187,925
Assistance Programs for Chronic Disease Prevention and Control	GFE	93.945		933,504	0
SUBTOTAL DIRECT FROM:				6,126,274	1,009,779
PASS-THROUGH PROGRAMS FROM:					
ASSOCIATION OF AMERICAN MEDICAL COLLEGES					
Centers for Disease Control and Prevention: Investigations and Technical Assistance	GFE	93.283 / 93.MM 1040-08/08		72,142	13,603
Centers for Disease Control and Prevention: Investigations and Technical Assistance	GFE	93.283 / 93.MM-1040-08/08		209,261	13,027
CERNER CORPORATION					
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Viru	GFE	93.943 / 93.200-2001-00133		14	0
CINCINNATI CHILDREN'S HOSPITAL MEDICAL C					
Assistance Programs for Chronic Disease Prevention and Control	GFE	93.945 / 93.CHMC#500/U01DP00248		7,172	0
DENVER HEALTH AND HOSPITAL					
Laboratory Training, Evaluation, and Quality Assurance Programs	GFE	93.064 / 93.E2238-2		934	0
Laboratory Training, Evaluation, and Quality Assurance Programs	GFE	93.064 / 93.E2238-A		4,110	0
Laboratory Training, Evaluation, and Quality Assurance Programs	GFE	93.064 / 93.E2238-A-1		3,041	0
Laboratory Training, Evaluation, and Quality Assurance Programs	GFE	93.064 / 93.E2238-E		3,149	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2431	21,304	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2431-C	109,679	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2431S	75	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2432	18,821	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2432-1	105,608	0
Preventive Health Services_Sexually Transmitted Diseases Control Grants		GFE	93.977 / 93.CONT 87072	(643)	0
Preventive Health Services_Sexually Transmitted Diseases Control Grants		GFE	93.977 / 93.E1919D-10	38,706	0
Preventive Health Services_Sexually Transmitted Diseases Control Grants		GFE	93.977 / 93.E1919E-2	25,032	0
Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information a		GFE	93.978 / 93.E1919B-2 PTC CLINIC	(1,883)	0
Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information a		GFE	93.978 / 93.E1919D-9 BEHAVIORAL	7,165	0
EMORY UNIVERSITY, ATLANTA Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.5-20104-G1	11,617	0
INDIANA UNIVERSITY HIV Prevention Activities: Non-Governmental Organization Based		GFE	93.939 / 93.IU 4645709	49,943	0
JOHNS HOPKINS UNIVERSITY Centers for Disease Control and Prevention: Investigations and Technical Assistance		GFE	93.283 / 93.SU01DD000183-04	27,759	0
KAISER FOUNDATION HEALTH PLAN OF COLORADO Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.PN200707-041	7,932	0
Missouri University Occupational Safety and Health Program		GLA	93.262 / 93.00027821-02	239,202	0
PUBLIC HEALTH SEATTLE & KING COUNTY Innovations in Applied Public Health Research		GFE	93.061 / 93.T03241T	25,071	0
UNIVERSITY OF MASSACHUSETTS Public Health Emergency Preparedness		GFE	93.069 / 93.6114679/RFS900215	3,888	0
UNIVERSITY OF SOUTH CAROLINA Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.P0# 91848	9,791	0
University of Missouri - Rolla Occupational Safety and Health Program		GLA	93.262 / 93.1-R25-OH003819-01	46,672	0
WEST VIRGINIA UNIVERSITY Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.04-441-UC	58,052	0
WESTAT, INC HIV Prevention Activities: Non-Governmental Organization Based		GFE	93.939 / 93.7735-S035	167,946	0
HIV Prevention Activities: Non-Governmental Organization Based		GFE	93.939 / 93.N01-HD08-0001	700,633	368,696
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,972,193	395,326
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				8,098,467	1,405,105
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Medicare_Supplementary Medical Insurance		GFE	93.774	42,793	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		GFE	93.779	698,439	0
SUBTOTAL DIRECT FROM:				741,232	0
PASS-THROUGH PROGRAMS FROM:					
ABT ASSOCIATES INC Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		GFE	93.779 / 93.18378	27,748	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		GFE	93.779 / 93.ABT 18563	84,506	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				112,254	0
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				853,486	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
DEPARTMENT OF HEALTH AND HUMAN SERVICES Unclassified Grants and Contracts		GFB	93.000	635,003	0
Unclassified Grants and Contracts		GFE	93.000	287,979	113,963
SUBTOTAL DIRECT FROM:				922,982	113,963
PASS-THROUGH PROGRAMS FROM:					
ACUMEN LLC Unclassified Grants and Contracts		GFE	93.000 / 93.SUB # 02-2009	114,665	0
AKTIV-DRY LLC Unclassified Grants and Contracts		GFB	93.000 / 93.OCC4745B	301,896	0
ALBERT EINSTEIN COLLEGE OF MEDICINE Unclassified Grants and Contracts		GFE	93.000 / 93.AWD101969	22,479	0
DENVER HEALTH AND HOSPITAL AUTHORITY Unclassified Grants and Contracts		GFB	93.000 / 93.E2603	10,036	0
INVIRAGEN, INC. Unclassified Grants and Contracts		GFB	93.000 / 93.OCC5170B	18,495	0
JAEB CENTER FOR HEALTH RESEARCH Unclassified Grants and Contracts		GFE	93.000 / 93.U01 HD41890	39,800	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY		SOURCE TYPE (DIRECT OR PASS-THROUGH)		ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)		NONCASH	STATE ¹	DIRECT	PASSED TO
PROGRAM NAME		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER		EXPENDITURES	SUBRECIPIENTS		
MASSACHUSETTS GENERAL HOSPITAL			GFE	93.000 / 93.PS#213671		65,853	0		
Unclassified Grants and Contracts									
MEDICAL COLLEGE OF WISCONSIN INC			GFE	93.000 / 93.AWD100933		63	0		
Unclassified Grants and Contracts									
RSCH FDN STATE UNIVERSITY OF NEW YORK			GFB	93.000 / 93.1049874-2-37135		7,668	0		
Unclassified Grants and Contracts									
SERENDIPITY PHARMACEUTICALS, INC.			GFB	93.000 / 93.OCC4870B		(1,548)	0		
Unclassified Grants and Contracts									
SOLIGENIX			GFB	93.000 / 93.OCG5277B		24,465	0		
Unclassified Grants and Contracts									
SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR			GFE	93.000 / 93.AWD103313		3,374	0		
Unclassified Grants and Contracts									
SYNKERA TECHNOLOGIES, INC.			GFB	93.000 / 93.OCG5306B		4,504	0		
Unclassified Grants and Contracts									
TRIBOFILM RESEARCH, INC.			GFE	93.000 / 93.AWD-091885		69,414	0		
Unclassified Grants and Contracts									
UNIVERSITY OF CHICAGO			GFE	93.000 / 93.AWD-091463		3,503	0		
Unclassified Grants and Contracts									
UNIVERSITY OF MARYLAND COLLEGE PARK			GFE	93.000 / 93.Z-938302		54,671	0		
Unclassified Grants and Contracts									
UNIVERSITY OF MASSACHUSETTS			GFE	93.000 / 93.6114679/RFS900215		56,067	0		
Unclassified Grants and Contracts									
UNIVERSITY OF MINNESOTA			GFE	93.000 / 93.P665665803		14,445	0		
Unclassified Grants and Contracts									
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C			GFE	93.000 / 93.RS20081419-01		5,812	0		
Unclassified Grants and Contracts									
UNIVERSITY OF SOUTH FLORIDA			GFE	93.000 / 93.PN200810-029		62,532	0		
Unclassified Grants and Contracts									
UNIVERSITY OF WASHINGTON			GFB	93.000 / 93.377978		12,112	0		
Unclassified Grants and Contracts									
XERIS PHARMACEUTICALS			GFE	93.000 / 93.AWD-100375		44,085	0		
Unclassified Grants and Contracts									
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						934,391	0		
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES						1,857,373	113,963		
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
PASS-THROUGH PROGRAMS FROM:									
MASSACHUSETTS GENERAL HOSPITAL									
Food and Drug Administration: Research						GFE	93.103 / 93.FD-R002555-01	1,613	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						1,613	0		
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						1,613	0		
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Demonstration to Maintain Independence and Employment						GFE	93.769	128,593	0
SUBTOTAL DIRECT FROM:						128,593	0		
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						128,593	0		
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Model State-Supported Area Health Education Centers						GFE	93.107	92,804	368,510
Maternal and Child Health Federal Consolidated Programs						GFE	93.110	1,732,763	139,247
Grants for Preventive Medicine						GFE	93.117	199,712	0
AIDS Education and Training Centers						GFE	93.145	874,779	1,164,077
Coordinated Services and Access to Research for Women, Infants, Children, and Youth						GFE	93.153	383,325	519,650
National Research Service Award in Primary Care Medicine						GFE	93.186	337,073	0
Allied Health Special Projects						GFE	93.191	116,754	0
Advanced Education Nursing Grant Program						GFE	93.247	427,773	0
Advanced Education Nursing Grant Program						GFC	93.247 / 93.SD09HP07976-03-00	181,398	0
Nurse Faculty Loan Program (NFLP)						GFE	93.264	138,488	0
Advanced Education Nursing Traineeships						GFE	93.358	131,285	0
Nurse Education, Practice and Retention Grants						GFE	93.359	341,444	0
Health Careers Opportunity Program						GFE	93.822	685,216	963,796

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Vision Research		GFB	93.867	225,331	0
Vision Research		GFE	93.867	1,516,606	72,621
Grants for Training in Primary Care Medicine and Dentistry		GFE	93.884	800,077	220,450
Specially Selected Health Projects		GKA	93.888	139,567	0
Ryan White HIV/AIDS Dental Reimbursements/Community Based Dental Partnership		GFE	93.924	116,079	222,228
SUBTOTAL DIRECT FROM:				8,440,474	3,670,579
PASS-THROUGH PROGRAMS FROM:					
COLUMBIA UNIVERSITY					
Emergency Medical Services for Children		GFE	93.127 / 93.7 (ACCT#5-36136)	16,706	0
Emergency Medical Services for Children		GFE	93.127 / 93.7 (ACCT#5-36137)	85,071	0
DENVER DEPT OF HUMAN SERVICES					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.CE61304 (1)	272	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.CE61304 YR03	19,507	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.CE61304 YR04	84,507	0
EMORY UNIVERSITY, ATLANTA					
Vision Research		GFE	93.867 / 93.5-40655-G4_AMD04	278,529	0
MASSACHUSETTS GENERAL HOSPITAL					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.UA3MC11054	76,886	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.UA3MG11054	2,516	0
PUEBLO COMMUNITY HEALTH CENTER					
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		GFE	93.918 / 93.CU EIS CONTRACT2003	22,002	0
TEXAS HEALTH INSTITUTE					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-093259	79,098	0
UNIVERSITY OF CALIFORNIA SANTA CRUZ					
Vision Research		GFB	93.867 / 93.S0181633	1,333	0
UNIVERSITY OF UTAH					
Vision Research		GFE	93.867 / 93.10007757	3,389	0
Vision Research		GFE	93.867 / 93.PO#0000140633	44,561	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				714,377	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				9,154,851	3,670,579
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Diabetes Program for Indians: Diabetes Prevention and Treatment Projects		GFE	93.237	590,080	0
SUBTOTAL DIRECT FROM:				590,080	0
PASS-THROUGH PROGRAMS FROM:					
MONTANA-WYOMING TRIBAL LEADERS COUNCIL					
Epidemiology Cooperative Agreements		GFE	93.231 / 93.U26IHS300285/01	25,435	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				25,435	0
SUBTOTAL INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				615,515	0
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
R&D		GLA	93.200-2009-31409	161,679	0
R&D		GLA	93.211-2009-M-29867/DUNS:01	14,902	0
R&D		GLA	93.214-2009-M-28824/Duns010	7,906	0
R&D		GLA	93.214-2009-M-31167	17,160	0
R&D		GLA	93.214-2010-M-33485	14,673	0
SUBTOTAL DIRECT FROM:				216,320	0
SUBTOTAL NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				216,320	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Environmental Health		GFE	93.113	803,764	371,345
Oral Diseases and Disorders Research		GFB	93.121	1,044,748	56,732
Oral Diseases and Disorders Research		GFE	93.121	5,384,485	77,155
Human Genome Research		GFB	93.172	280,591	69,574
Human Genome Research		GFE	93.172	197,830	0
Research Related to Deafness and Communication Disorders		GFB	93.173	700,575	142,313
Research Related to Deafness and Communication Disorders		GFE	93.173	3,881,485	103,488
Research and Training in Complementary and Alternative Medicine		GFB	93.213	41,738	0
Research and Training in Complementary and Alternative Medicine		GFE	93.213	584,327	0
Mental Health Research Grants		GFB	93.242	4,246,319	530,375

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
		AGENCY	CFDA / OTHER ID NUMBER		
Mental Health Research Grants	GFC	93.242		23,905	0
Mental Health Research Grants	GFE	93.242		5,716,179	963,939
Alcohol Research Career Development Awards for Scientists and Clinicians	GFB	93.271		114,910	0
Alcohol National Research Service Awards for Research Training	GFB	93.272		217,257	0
Alcohol National Research Service Awards for Research Training	GFE	93.272		461,181	0
Alcohol Research Programs	GFB	93.273		604,225	57,937
Alcohol Research Programs	GFE	93.273		4,346,895	238,352
Drug Abuse National Research Service Awards for Research Training	GFB	93.278		204,232	0
Drug Abuse and Addiction Research Programs	GFB	93.279		5,860,469	946,114
Drug Abuse and Addiction Research Programs	GFE	93.279		5,809,515	430,038
Mental Health Research Career/Scientist Development Awards	GFB	93.281		166,860	0
Mental Health Research Career/Scientist Development Awards	GFE	93.281		299,543	0
Mental Health National Research Service Awards for Research Training	GFB	93.282		334,892	0
Mental Health National Research Service Awards for Research Training	GFE	93.282		49,129	0
Discovery and Applied Research for Technological Innovations to Improve Human Health	GFB	93.286		227,879	455,030
Discovery and Applied Research for Technological Innovations to Improve Human Health	GFE	93.286		178,073	0
Minority Health and Health Disparities Research	GFE	93.307		935,321	862,205
Trans-NIH Research Support	GFB	93.310		38,896	0
Clinical Research	GFE	93.333		(160,402)	0
Nursing Research	GFE	93.361		642,783	281,943
Minority Biomedical Research Support	GFE	93.375		18,831	0
National Center for Research Resources	GFB	93.389		66,177	0
National Center for Research Resources	GFE	93.389		11,787,625	4,658,499
Cancer Cause and Prevention Research	GFB	93.393		807,263	34,992
Cancer Cause and Prevention Research	GFE	93.393		4,069,640	176,569
Cancer Detection and Diagnosis Research	GFB	93.394		322,398	0
Cancer Detection and Diagnosis Research	GFE	93.394		1,244,709	19,804
Cancer Treatment Research	GFB	93.395		90,210	9,537
Cancer Treatment Research	GFE	93.395		1,940,115	169,135
Cancer Biology Research	GFB	93.396		1,070,948	0
Cancer Biology Research	GFE	93.396		4,389,279	160,874
Cancer Centers Support	GFE	93.397		7,004,150	413,862
Cancer Research Manpower	GFB	93.398		1,293,238	0
Cancer Research Manpower	GFE	93.398		2,168,493	29,994
Cancer Control	GFB	93.399		12,201	206,791
Cancer Control	GFE	93.399		2,532,738	804,171
Cancer Control	GKA	93.399		11,933	0
ARRA- R&D	GFB	93.701		4,493,181	83,400
ARRA-R&D	GFE	93.701		16,570,096	414,001
R&D-ARRA: EFFECT OF ATTE	GFC	93.701 / 93.1R15AG037393-01		1,401	0
R&D-ARRA - COMPETITIVE-REV	GFC	93.701 / 93.3R44AG0240143SI		127,834	0
Cell Biology and Biophysics Research	GFB	93.821		52,776	0
Cardiovascular Disease Research	GFB	93.837		1,658,739	472,698
Cardiovascular Disease Research	GFE	93.837		6,949,163	819,508
Lung Diseases Research	GFB	93.838		155,513	0
Lung Diseases Research	GFE	93.838		11,237,172	1,512,786
Blood Diseases and Resources Research	GFE	93.839		1,544,880	565,856
Arthritis, Musculoskeletal and Skin Diseases Research	GFB	93.846		574,211	0
Arthritis, Musculoskeletal and Skin Diseases Research	GFE	93.846		4,578,214	507,872
Diabetes, Digestive and Kidney Diseases Extramural Research	GFB	93.847		411,906	238,954
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847		17,607,558	270,170
Digestive Diseases and Nutrition Research	GFE	93.848		4,048,428	109,178
Kidney Diseases, Urology and Hematology Research	GFE	93.849		2,847,692	81,612
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFB	93.853		407,326	51,640
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFE	93.853		6,325,348	171,256
Allergy, Immunology and Transplantation Research	GFB	93.855		1,212,858	0
Allergy, Immunology and Transplantation Research	GFE	93.855		13,251,361	2,487,886
Allergy, Immunology and Transplantation Research	GKA	93.855		15,954	0
Allergy, Immunology and Transplantation Research	GLA	93.855 / 93.5R01AI079347-02		128,399	39,807
Microbiology and Infectious Diseases Research	GFB	93.856		72,180	0
Microbiology and Infectious Diseases Research	GFE	93.856		3,233	330,268
Biomedical Research and Research Training	GFB	93.859		10,956,190	49,384
Biomedical Research and Research Training	GFE	93.859		7,315,212	465,361
Population Research	GFB	93.864		641,483	41,599
Population Research	GFE	93.864		465,674	5,977
Child Health and Human Development Extramural Research	GFB	93.865		2,247,730	712,323
Child Health and Human Development Extramural Research	GFE	93.865		5,848,116	977,200
Aging Research	GFB	93.866		3,543,211	98,810
Aging Research	GFE	93.866		7,072,459	519,451
Aging Research	GFC	93.866 / 93.1 R01 AG022910-01A2		127,799	91,583
Aging Research	GFC	93.866 / 93.1R15AG024067-01A1		2,624	0
Aging Research	GFC	93.866 / 93.2R44AG024014-02A1		69,251	0
Medical Library Assistance	GFE	93.879		1,847,018	56,474
Fogarty International Research Collaboration Award	GFE	93.934		805,851	78,312
International Research and Research Training	GFB	93.989		5,180	0
International Research and Research Training	GFE	93.989		6,778	5,000
SUBTOTAL DIRECT FROM:				217,297,551	23,529,134

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
ACRIN					
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.ACRIN-6654	10,209	0
Cancer Treatment Research		GFE	93.395 / 93.PN091576	8,213	0
ADULT CONGENITAL HEART ASSOCIATION					
Cardiovascular Disease Research		GFE	93.837 / 93.PN200807-121	430	0
AMERICAN COLLEGE OF RADIOLOGY					
Cancer Treatment Research		GFE	93.395 / 93.ACOR CA21661	105,493	0
BAYLOR COLLEGE OF MEDICINE					
Cancer Biology Research		GFE	93.396 / 93.P0# 100108810	(1,773)	0
Cancer Biology Research		GFE	93.396 / 93.P0#101013220	56,937	0
Cancer Biology Research		GFE	93.396 / 93.P0#560067137	42,714	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.RHD060742-01	70,857	0
BENAROYA RESEARCH INSTITUTE AT VIRGINIA					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.013.3215.07.A40577	(22,673)	0
BLACK HILLS CENTER FOR AMERICAN INDIAN H					
Cardiovascular Disease Research		GFE	93.837 / 93.U01HL087422-04	11,881	0
BOOZ ALLEN HAMILTON INC.MD					
Cancer Centers Support		GFE	93.397 / 93.PN200805-330_SUP01	24,861	0
BOSTON UNIVERSITY					
Cancer Treatment Research		GFE	93.395 / 93.RA 205796 NGM	10,210	0
Cancer Biology Research		GFB	93.396 / 93.CC208073NGC	32,997	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.RA205290 NGO	83,777	0
BRIGHAM AND WOMENS HOSPITAL					
Oral Diseases and Disorders Research		GFE	93.121 / 93.5 P50DE016191-05	5,240	0
CALIFORNIA INSTITUTE OF TECHNOLOGY					
Lung Diseases Research		GFB	93.838 / 93.19-1079538	275,182	0
CASE WESTERN RESERVE UNIVERSITY					
Cardiovascular Disease Research		GFE	93.837 / 93.RESS02818	(375)	0
CHANNING LABORATORY AT HARVARD MEDICAL S					
Lung Diseases Research		GFE	93.838 / 93.SUB# 103118-3	38,266	0
CHILDREN'S HOSPITAL OF PITTSBURGH-UPMC					
Digestive Diseases and Nutrition Research		GFE	93.848 / 93.DK081059	777	0
CHILDREN'S HOSPITAL PHILADELPHIA					
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.20732-02-11	149	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.20732-03-11	8,936	0
CHILDRENS HOSPITAL					
National Center for Research Resources		GFE	93.389 / 93.C07154 AMD 4	12,490	0
National Center for Research Resources		GFE	93.389 / 93.C07154 AMD 6	7,599	0
Digestive Diseases and Nutrition Research		GFE	93.848 / 93.C07269/DK078377-05	6,814	0
CHILDRENS RESEARCH INSTITUTE					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.3868-10-01/HD061221	43,741	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.7928-04-17	88,329	0
CLAREMONT GRADUATE UNIVERSITY					
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.5R01CA120945	86,907	0
CLEVELAND CLINIC FOUNDATION					
Human Genome Research		GFE	93.172 / 93.5R01HG004500-02	10,651	0
Kidney Diseases, Urology and Hematology Research		GFB	93.849 / 93.4.94135E+11	26,110	0
Population Research		GFE	93.864 / 93.1R01HD041162 MOD#6	(9,474)	0
COLLINGE AND ASSOCIATES					
Cancer Cause and Prevention Research		GFE	93.393 / 93.CA103606A	1,625	0
COLORADO SEMINARY					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.SC#36070-02-05	28,078	0
COLUMBIA UNIVERSITY					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847 / 93.1 5-3488/PO 575504	1	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847 / 93.5-34882 PO#582715	98,285	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847 / 93.5-65604 / PO#570622	210	0
COLUMBUS CHILDRENS RESEARCH INSTITUTE					
Cancer Control		GFE	93.399 / 93.5 R01-CA098217-05	41,482	0
CORNELL UNIVERSITY					
ARRA-R&D		GFE	93.701 / 93.9111781	376,239	0
DARTMOUTH COLLEGE					
Cancer Control		GFE	93.399 / 93.5-30190.5710	(920)	0
Cancer Control		GFE	93.399 / 93.5R01CA098286_AMD02	84,651	0
Cancer Control		GFE	93.399 / 93.PN200710-191	13,016	0
ARRA-R&D		GFE	93.701 / 93.657	9,730	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.SUB# 586	52,264	0
DENVER HEALTH AND HOSPITAL					
Career Development Awards		GFE	93.277 / 93.E1770C-3	5,373	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.E1815A	(2,332)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.E1815B-1	(536)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.E1815B-2	(3,592)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.E1815B-4	(12,060)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.E1815B-5	93,110	0
Cardiovascular Disease Research		GFE	93.837 / 93.E2062A	78,251	0
Lung Diseases Research		GFE	93.838 / 93.DHH - E1392-B7	225,376	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.DHH E1942-C	65,486	0
DENVER HEALTH AND HOSPITAL AUTHORITY					
Cancer Control		GFE	93.399 / 93.E1815G/3U01CA116903	52,213	0

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MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DOR BIO PHARMA Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.AWD200801-165	102,897	0
DUKE UNIVERSITY Cancer Treatment Research		GFE	93.395 / 93.7U10CA76001	7,292	0
Cardiovascular Disease Research		GFE	93.837 / 93.141988	(11,627)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.DUKE 3035623	5,263	0
Aging Research		GFB	93.866 / 93.04-SC-NIH-1072	20,325	0
ELTRON R & D NIEHS Superfund Hazardous Substances: Basic Research and Education		GFB	93.143 / 93.OCC5314B	14,123	0
EMMES CORPORATION Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.EMMES CTN-0017	17	0
EMORY UNIVERSITY, ATLANTA Cancer Cause and Prevention Research		GFE	93.393 / 93.5-40635-G7	566	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.5-42135-G1	8,163	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.S366652	4,567	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849 / 93.5-23315-G3	(23,972)	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849 / 93.P0#S306674	74,263	0
FEINSTEIN INSTITUTE FOR MEDICAL RESEARCH Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.ARA04-08-C-24	9,215	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.ARA05-08-C-20	520	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.U19AI056362 SUB #1	2,496	0
FRED HUTCHINSON CANCER RESEARCH CENTER Cancer Cause and Prevention Research		GFE	93.393 / 93.689189	8,235	0
FRONTIER SCIENCE AND TECHNOLOGY FOUNDATI ARRA-R&D		GFE	93.701 / 93.UCOE4508R-00	35,016	0
GEORGE WASHINGTON UNIVERSITY Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.GWUNIV #06-A06	20,260	0
HARVARD SCHOOL OF PUBLIC HEALTH Child Health and Human Development Extramural Research		GFE	93.865 / 93.PN200811-099	130,470	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.U01 HD052102-AMP	237,534	0
HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL Child Health and Human Development Extramural Research		GFE	93.865 / 93.U01 HD052102-04	123,139	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.U01 HD052102-FFP	267,241	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.U01 HD052102-FUP	16,019	0
HELLICOS BIOSCIENCES CORP R&D - ARRA		GFB	93.701 / 93.OCC5317B	21,212	0
HENRY M. JACKSON FOUNDATION Microbiology and Infectious Diseases Research		GFE	93.856 / 93.142140	24,770	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SUB#660412	231,597	0
IMMURX INCORPORATED Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.1R43AI077229-01A2	8,396	0
INDIANA UNIVERSITY Mental Health Research Grants		GFB	93.242 / 93.IUPUI-4687065-UCB	176,895	0
INTERNET SOLUTIONS FOR KIDS, INC. Mental Health Research Grants		GFE	93.242 / 93.PN200612-130	23,796	0
JOHNS HOPKINS UNIVERSITY Cancer Centers Support		GFB	93.397 / 93.2000784932	70,937	0
Cancer Control		GFE	93.399 / 93.2000289068	33,879	0
R&D - ARRA		GFB	93.701 / 93.2000776982	156,965	0
Lung Diseases Research		GFE	93.838 / 93.2000636836	217,550	257,347
Lung Diseases Research		GFE	93.838 / 93.2000745218	36,300	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.2000235383	11,510	0
KAISER FOUNDATION HEALTH PLAN OF COLORAD Research and Training in Complementary and Alternative Medicine		GFE	93.213 / 93.R21AT002617	6,193	0
KLEIN BUENDEL, INC. Cancer Cause and Prevention Research		GFE	93.393 / 93.0254-0123-002	89,121	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.0259-0129-001	108,411	0
Cancer Cause and Prevention Research		GFB	93.393 / 93.0261-0131-000	36,285	0
LIVING SYSTEMS, INC. Biomedical Technology		GFE	93.371 / 93.06-0771	(1,350)	0
LOUISIANA STATE UNIVERSITY Alcohol Research Programs		GFE	93.273 / 93.28715	(2,014)	0
Alcohol Research Programs		GFE	93.273 / 93.42800/R56AA013148D	53,226	0
LOVELACE RESPIRATORY RESEARCH INSTITUTE Cancer Centers Support		GFE	93.397 / 93.JK091681	9,002	0
M.D. ANDERSON CANCER CENTER AT UNIV OF TE Cancer Control		GFE	93.399 / 93.130640/103629	249,239	0
Cancer Control		GFE	93.399 / 93.20191-98017942	(7,114)	0
Cancer Control		GFE	93.399 / 93.23676/98017942	8,156	0
MASSACHUSETTS GENERAL HOSPITAL Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.Mar-33	6,553	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.9235784	28,031	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.RFP-N01-PC-55049-40	129,474	0
ARRA-R&D		GFE	93.701 / 93.215306	3,905	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.SU01NS049640-05	8,661	0
Biomedical Research and Research Training		GFE	93.859 / 93.2 U54 GM062119-06	(9,067)	0
Biomedical Research and Research Training		GFE	93.859 / 93.5 U54 GM062119-08	21,076	0
Biomedical Research and Research Training		GFE	93.859 / 93.5 U54 GM062119-09	72,745	0

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MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAYO CLINIC ROCHESTER					
Cancer Treatment Research	GFE	93.395	/ 93.MCR-0053-P2C	289	0
R&D - ARRA	GFB	93.701	/ 93.IRC1LM010608-01	154,525	0
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847	/ 93.IU54DK083908-01	24,491	0
MEDICAL COLLEGE OF GEORGIA					
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847	/ 93.MEDCG 21039	14,787	0
MEDICAL COLLEGE OF WISCONSIN INC					
ARRA-R&D	GFE	93.701	/ 93.2 R01 GM029076-25	21,639	0
MEDICAL UNIVERSITY OF SOUTH CAROLINA					
Mental Health Research Grants	GFE	93.242	/ 93.R01 MH068813/08-010	52,271	0
MEMORIAL SLOAN KETTERING CANCER CENTER					
Cancer Treatment Research	GFE	93.395	/ 93.BD513399	101,546	0
MICHIGAN CENTER FOR URBAN AFRICAN AMERIC					
Aging Research	GFE	93.866	/ 93.3001458746	20,111	0
MT.SINAI SCHOOL OF MEDICINE,NY					
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFE	93.853	/ 93.NS045719	54,615	0
NATIONAL JEWISH MEDICAL AND RESEARCH CEN					
Environmental Health	GFE	93.113	/ 93.NJH-23089402	(4,509)	0
NATL JEWISH CTR IMMUNOLOGY RESPIRATORY M					
Lung Diseases Research	GFE	93.838	/ 93.R01 HL097163	113,941	0
NATL JEWISH HOSPITAL					
Environmental Health	GFE	93.113		36,253	0
Environmental Health	GFE	93.113	/ 93.NJH 23089604	373,245	0
Environmental Health	GFE	93.113	/ 93.NJH 23089904	152,708	0
Environmental Health	GFE	93.113	/ 93.NJH-23089403	574	0
Environmental Health	GFE	93.113	/ 93.US4 ES015678	53,763	0
National Center on Sleep Disorders Research (B) -	GFE	93.233	/ 93.22091403	14,886	0
National Center on Sleep Disorders Research (B) -	GFE	93.233	/ 93.22091404/HL67209-08	26,340	0
Discovery and Applied Research for Technological Innovations to Improve Human Health	GFE	93.286	/ 93.NJH 22203004	(51,138)	0
ARRA-R&D	GFE	93.701	/ 93.22210651	92,738	0
Lung Diseases Research	GFE	93.838	/ 93.1 R01 HL088138-02	69,706	0
Lung Diseases Research	GFE	93.838	/ 93.22083605	20,294	0
Lung Diseases Research	GFE	93.838	/ 93.22091903	89,839	0
Lung Diseases Research	GFE	93.838	/ 93.22093202	125,086	0
Lung Diseases Research	GFE	93.838	/ 93.23093603	48,404	0
Lung Diseases Research	GFE	93.838	/ 93.5 R01 HL088138-03	63,900	31,424
Lung Diseases Research	GFE	93.838	/ 93.NJH #24012419	41,896	0
Lung Diseases Research	GFE	93.838	/ 93.NJH #24012419_AMD06	189,463	0
Lung Diseases Research	GFE	93.838	/ 93.NJH #24012519	31,285	0
Lung Diseases Research	GFE	93.838	/ 93.NJH #24012519_AMD06	122,842	0
Lung Diseases Research	GFE	93.838	/ 93.NJH- 22090401	(1,434)	0
Lung Diseases Research	GFE	93.838	/ 93.NJH-24019703_AMD02	169,753	0
Lung Diseases Research	GFE	93.838	/ 93.PO#1911909	(6,229)	0
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.26001123_AMD04	158,453	0
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.26001223	21,341	0
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.26003406	21,341	0
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.NJH 20023428_MOD03	18,400	0
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.NJH-23092901	80	0
NSABP FOUNDATION, INC					
Cancer Treatment Research	GFE	93.395	/ 93.NSABP TFD36-#340	50,367	0
OFFICE OF CONTRACTS & GRANTS CLEARING AC					
Diabetes, Digestive and Kidney Diseases Extramural Research	GFB	93.847	/ 93.SPA CLEARING ACCT	0	(31,426)
OHIO STATE UNIVERSITY RESEARCH FOUNDATIO					
Biomedical Research and Research Training	GFB	93.859	/ 93.600070771	92,820	0
PENNSYLVANIA STATE UNIVERSITY					
ARRA-R&D	GFE	93.701	/ 93.RC1MH088349	27,030	0
Population Research	GFE	93.864	/ 93.4088-UCD-DHHS-8366	37,614	0
QCMETRIX, INC.					
Nursing Research	GFE	93.361	/ 93.PN200703-199	79,895	0
Biomedical Technology	GFE	93.371	/ 93.PN200611-079	101,061	0
QUEST PRODUCT DEVELOPMENT CORPORATION					
Allergy, Immunology and Transplantation Research	GFB	93.855	/ 93.OCG51158	197,940	0
RHODE ISLAND HOSPITAL					
Cardiovascular Disease Research	GFE	93.837	/ 93.U01 HL077221	18,260	0
SAINT LOUIS UNIVERSITY,MO					
Microbiology and Infectious Diseases Research	GFE	93.856	/ 93.N01-AI-45250	64,118	0
SCRIPPS RESEARCH INSTITUTE					
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.SRI-U19AI063603	2,699	0
SERENDIPITY PHARMACEUTICALS, INC.					
Cancer Treatment Research	GFE	93.395	/ 93.PN200607-199	(24,963)	0
SOCIAL AND SCIENTIFIC SYSTEMS					
Mental Health Research Grants	GFE	93.242	/ 93.Q-06-00116-T006	11,293	0
ARRA-R&D	GFE	93.701	/ 93.BRS-IMPCT-Q-00116-T	1,443	0
ARRA-R&D	GFE	93.701	/ 93.BRS-Q-06-00116-T008	794	0
ARRA-R&D	GFE	93.701	/ 93.BRS-Q-06-00116-T009	15,599	0
ARRA-R&D	GFE	93.701	/ 93.BRS-Q-06-00116-T010	10,865	0
ARRA-R&D	GFE	93.701	/ 93.BRS-Q-06-00116-T011	2,098	0
SOUTHWEST FOUNDATION FOR BIOMEDICAL RESE					
Digestive Diseases and Nutrition Research	GFE	93.848	/ 93.SUB#09-4116.003	19,731	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR					
Cancer Treatment Research	GFE	93.395	/ 93.AWD080321	5,491	0
Cancer Treatment Research	GFE	93.395	/ 93.F020124	5,319	0
Cancer Treatment Research	GFE	93.395	/ 93.S0502	83,492	0
Cancer Treatment Research	GFE	93.395	/ 93.SWOG-CA32102/37429	199,038	0
Cancer Control	GFE	93.399	/ 93.F021096	597,811	0
SRI INTERNATIONAL					
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFB	93.853	/ 93.51-001138	2,985	0
ST.JOSEPHS HOSPITAL AND MEDICAL CTR					
Drug Abuse and Addiction Research Programs	GFB	93.279	/ 93.X5186780101	193,604	0
STATE UNIVERSITY OF NEW YORK AT BINGHAMT					
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.48802	20,497	0
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.AWD-51598	32,670	0
STATE UNIVERSITY OF NEW YORK,BUFFALO					
ARRA-R&D	GFE	93.701	/ 93.R635322	20,781	0
SUN HEALTH RESEARCH INSTITUTE					
Arthritis, Musculoskeletal and Skin Diseases Research	GFB	93.846	/ 93.751179-SUB	56,900	0
THOMAS JEFFERSON UNIVERSITY					
Biomedical Research and Research Training	GFE	93.859	/ 93.080-04000-R53804	64,154	0
TUFTS UNIVERSITY					
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFE	93.853	/ 93.TUFTS-R01 NS036524	120,910	0
Medical Library Assistance	GFE	93.879	/ 93.PN200610-249	2,252	0
UNIVERSITY OF ALABAMA					
Cardiovascular Disease Research	GFE	93.837	/ 93.FPH02,02-X,03,06	240	0
Kidney Diseases, Urology and Hematology Research	GFE	93.849	/ 93.N01-AI-30025	7,676	0
Child Health and Human Development Extramural Research	GFE	93.865	/ 93.066 ATN 063	(1,771)	0
UNIVERSITY OF ALABAMA AT BIRMINHAM					
ARRA-R&D	GFE	93.701	/ 93.SUB 000364104-001	30,688	0
Digestive Diseases and Nutrition Research	GFE	93.848	/ 93.DK065958-02	731	0
UNIVERSITY OF ARIZONA					
Cancer Cause and Prevention Research	GFE	93.393	/ 93.Y431674_M0D03	12,879	0
Cancer Cause and Prevention Research	GFE	93.393	/ 93.Y431674_M0D04	135,027	0
UNIVERSITY OF CALIFORNIA AT DAVIS					
Trans-NIH Research Support	GFE	93.310	/ 93.RL1AG32115/07004393	272,569	0
R&D - ARRA	GFB	93.701	/ 93.08-002634-07	23,110	0
ARRA-R&D	GFE	93.701	/ 93.SUB0900229-02	74,755	3,753
Child Health and Human Development Extramural Research	GFE	93.865	/ 93.SUB08004053	8,373	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO					
Cell Biology and Biophysics Research	GFE	93.821	/ 93.P0# 10290491-001	59,539	0
Cell Biology and Biophysics Research	GFE	93.821	/ 93.P0#10290578	28,003	0
Cell Biology and Biophysics Research	GFE	93.821	/ 93.UCSD 10228623-003	(226)	0
Biomedical Research and Research Training	GFE	93.859	/ 93.P0# 10290491-002	415,560	0
Biomedical Research and Research Training	GFE	93.859	/ 93.P0#10290578-003	216,438	0
UNIVERSITY OF CALIFORNIA AT SAN FRANCISC					
Clinical Research	GFE	93.333	/ 93.UCSF-#3068SC	20,172	0
Cancer Cause and Prevention Research	GFE	93.393	/ 93.UCSF 5009SC	3,172	0
Cancer Cause and Prevention Research	GFE	93.393	/ 93.UCSF 5009SC2	14,747	0
Lung Diseases Research	GFE	93.838	/ 93.UCSF-SUB 4917SC_02	67,677	0
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFE	93.853	/ 93.5772SC	858	0
Biological Basis Research in the Neurosciences	GFE	93.854	/ 93.4738SC	3,546	0
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.ITN10180-00SC	73,972	0
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.SUB# 0132SC	50,369	0
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.SUB# 3698SC	114,582	0
Allergy, Immunology and Transplantation Research	GFE	93.855	/ 93.UCSF-#3109SC	81,152	0
UNIVERSITY OF CALIFORNIA BERKLEY					
Cancer Biology Research	GFB	93.396	/ 93.SA4901-10810	157,579	0
Biomedical Research and Research Training	GFB	93.859	/ 93.6114	58,302	0
UNIVERSITY OF CALIFORNIA LOS ANGELES					
ARRA-R&D	GFE	93.701	/ 93.1580 G MD047_AMD01	5,471	0
UNIVERSITY OF CHICAGO					
ARRA-R&D	GFE	93.701	/ 93.42932-B	42,064	0
UNIVERSITY OF CINCINNATI					
Drug Abuse and Addiction Research Programs	GFE	93.279	/ 93.19492/U10CA13732-08	46,652	0
Drug Abuse and Addiction Research Programs	GFE	93.279	/ 93.U10DA013732-09	288,456	0
Cancer Cause and Prevention Research	GFE	93.393	/ 93.SRS# 001169SAP#1005	(1,190)	0
Cancer Cause and Prevention Research	GFE	93.393	/ 93.SRS#001169	78,758	0
Cardiovascular Disease Research	GFE	93.837	/ 93.005422-1005891	21,789	0
UNIVERSITY OF DENVER					
Mental Health Research Grants	GFE	93.242	/ 93.SC36215-01-04	42,242	0
Child Health and Human Development Extramural Research	GFE	93.865	/ 93.SC36278A-02-02	13,905	0
UNIVERSITY OF FLORIDA					
Cardiovascular Disease Research	GFE	93.837	/ 93.UF08047	14,596	0
Cardiovascular Disease Research	GFE	93.837	/ 93.UF09036	1,920	0
UNIVERSITY OF ILLINOIS					
Mental Health Research Grants	GFE	93.242	/ 93.SUBR01MH080122	48,429	0
Cardiovascular Disease Research	GFE	93.837	/ 93.494815 E6954	219,227	0
Cardiovascular Disease Research	GFE	93.837	/ 93.5 R37 HL049244-13	(370)	0
UNIVERSITY OF LOUISVILLE					
Aging Research	GFE	93.866	/ 93.05-1523 Z12	34	0

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNIVERSITY OF MARYLAND BALTIMORE COUNTY					
Human Genome Research		CFB	93.172 / 93.SR00000646	5,025	0
Trans-NIH Research Support		CFB	93.310 / 93.SR00000832	20,263	0
Trans-NIH Research Support		CFB	93.310 / 93.SR00000938	140,069	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.Z194601/HD048588	10,187	0
UNIVERSITY OF MIAMI					
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.SR01DC006021-06	183,197	0
UNIVERSITY OF MICHIGAN					
Mental Health Research Grants		GFE	93.242 / 93.3001172426	403,695	0
Cancer Treatment Research		GFE	93.395 / 93.F015915	(20)	0
Cancer Treatment Research		GFE	93.395 / 93.F018084	828	0
Cancer Treatment Research		GFE	93.395 / 93.F020947	34,356	0
Cancer Treatment Research		GFE	93.395 / 93.F022760	637,810	0
Cardiovascular Disease Research		GFE	93.837 / 93.3000856465_YR03	37,101	0
Lung Diseases Research		GFE	93.838 / 93.3000899032	1,589	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.SUB#3001430151	2,904	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849 / 93.3000675741	145	0
Biomedical Research and Research Training		GFB	93.859 / 93.3001356563	47,531	0
Biomedical Research and Research Training		GFB	93.859 / 93.5000003180	(1,077)	0
UNIVERSITY OF MINNESOTA					
Biomedical Research and Research Training		GFB	93.859 / 93.A844604101	12,099	0
UNIVERSITY OF NEVADA, RENO					
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.1320 122 17AD	(8)	0
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.1320-122 17AD	9,249	0
UNIVERSITY OF NEW MEXICO					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.1 R01 HD38540-01A2	(1,585)	1,585
Child Health and Human Development Extramural Research		GFE	93.865 / 93.4-03272	(36)	0
UNIVERSITY OF NORTH CAROLINA					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5-50806	91,847	0
Child Health and Human Development Extramural Research		GFB	93.865 / 93.5-33901	816,850	0
Child Health and Human Development Extramural Research		GFB	93.865 / 93.5-33983	66,216	33,150
UNIVERSITY OF NORTH CAROLINA AT CHAPEL H					
Mental Health Research Grants		CFB	93.242 / 93.OCC5224B	106,509	0
Child Health and Human Development Extramural Research		GFB	93.865 / 93.5-51425	78,432	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL					
Minority Health and Health Disparities Research		GFE	93.307 / 93.AWD092065	1,336	0
Cardiovascular Disease Research		GFE	93.837 / 93.UCCCH 5-31036	20,401	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.SUB#2009-42	77,001	0
UNIVERSITY OF OREGON					
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286 / 93.212571B	16,788	0
UNIVERSITY OF PENNSYLVANIA					
Research and Training in Complementary and Alternative Medicine		GFE	93.213 / 93.UPA 5-38977-A	(864)	0
Trans-NIH Research Support		GFB	93.310 / 93.552190	30,155	0
UNIVERSITY OF PITTSBURG					
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.113622-1	23,476	0
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.UPIIT 111077-1	792	0
Trans-NIH Research Support		GFE	93.310 / 93.0004558 113512-1	33,368	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.8528	527,917	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.14526	3,010	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.0000898/114586-2	7,950	0
UNIVERSITY OF ROCHESTER					
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.414337-G	277,551	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.UROCH 412464-005G	(2,586)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.NS37167-PO#413445-G	8,232	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.UROCH 5-29913	3,736	0
UNIVERSITY OF SOUTH CAROLINA					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.08-1468	10,562	0
UNIVERSITY OF SOUTH FLORIDA					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1144-00-P	627,013	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1144-00-Y	458,488	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1144-00-Y_AMD1	193,372	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.USF 6119-1117-00-C	1,881,105	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.USF# 6119-1094-00-I	280,893	0
UNIVERSITY OF SOUTHERN CALIFORNIA					
Cancer Cause and Prevention Research		GFE	93.393 / 93.H40020	22,942	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.H40020/CA074799	84,431	0
UNIVERSITY OF TEXAS AT AUSTIN					
Cancer Biology Research		CFB	93.396 / 93.UTA08-776	10,364	0
Child Health and Human Development Extramural Research		GFB	93.865 / 93.UTA06-597	43,471	0
UNIVERSITY OF TEXAS AT SAN ANTONIO					
Oral Diseases and Disorders Research		GFE	93.121 / 93.122040/121476	54,701	0
Cancer Control		GFE	93.399 / 93.PCPT# 07001	(18,150)	0
Cancer Control		GFE	93.399 / 93.SELECT-07004	2,703	0
UNIVERSITY OF TEXAS SW MEDICAL CENTER					
Cancer Centers Support		GFE	93.397 / 93.SP50CA070907-12	44,186	0
Cancer Centers Support		GFE	93.397 / 93.UTEX # GMO-400816	(8,347)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFB	93.853 / 93.GMO-900804	38,686	0

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNIVERSITY OF TEXAS, HOUSTON					
Cancer Centers Support		GFE	93.397 / 93.UTEXH N01-CM-17003	(33)	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.19353/98325311	16,640	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.25419 / 98325311	14,523	0
UNIVERSITY OF UTAH					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.10001507-1	390,236	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.1000652401/DK078112	111,212	0
UNIVERSITY OF VIRGINIA					
Cardiovascular Disease Research		GFE	93.837 / 93.GC11740-132488	140,205	0
UNIVERSITY OF WASHINGTON					
Biometry and Risk Estimation: Health Risks from Environmental Exposures		GFB	93.115 / 93.972343	711	0
Research Related to Deafness and Communication Disorders		GFB	93.173 / 93.377978	6,289	0
R&D - ARRA		GFB	93.701 / 93.661204Z	146,758	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB # 226495	182,091	0
UNIVERSITY OF WISCONSIN					
National Center for Research Resources		GFE	93.389 / 93.K087578	2,754	0
University of California					
Discovery and Applied Research for Technological Innovations to Improve Human Health		GLA	93.286 / 93.PO 10255091	218,454	0
University of Maryland Baltimore County					
Allergy, Immunology and Transplantation Research		GLA	93.855 / 93.0000006814	58,492	0
VANDERBILT UNIVERSITY					
Cancer Centers Support		GFE	93.397 / 93.AWD103198	4,989	0
Cancer Centers Support		GFE	93.397 / 93.VUMC30745	42,683	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.VUMC 32611-R	29,674	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.VUMC35033/UDK072473	91,879	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847 / 93.VUMC35144	37,067	0
VANDERBILT UNIVERSITY MEDICAL CENTER					
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.VUMC 31979-R	98,332	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.VUMC33017-R	7,571	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.VUMC 32633-R	(52,376)	0
VIRGINIA COMMONWEALTH UNIVERSITY					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.PT103155-SC101101	10,691	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.PD300306/SC100817	31,440	0
VIRGINIA TECH UNIVERSITY					
National Center for Research Resources		GFE	93.389 / 93.431399-19720-01	3,335	0
Vanderbilt University					
Arthritis, Musculoskeletal and Skin Diseases Research		CLA	93.846 / 93.19165-S1	(2,029)	0
Arthritis, Musculoskeletal and Skin Diseases Research		CLA	93.846 / 93.20875-SI	766	0
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.DK62418	195,746	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.U01 DK62418	84,041	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.U01 DK62418-4	34,167	0
Aging Research		GFE	93.866 / 93.WFUHS/UCD10064	73,617	0
WASHINGTON STATE UNIVERSITY					
National Center for Research Resources		GFE	93.389 / 93.WSTU-10951_G001905D	60,504	0
WASHINGTON UNIVERSITY IN ST LOUIS, MISSO					
Trans-NIH Research Support		GFB	93.310 / 93.WU-10-59/PO 2910971	64,380	0
Cancer Cause and Prevention Research		GFB	93.393 / 93.WU-09-132/PO 290525	323,256	0
Digestive Diseases and Nutrition Research		GFB	93.848 / 93.WU-08-32/2905256N	140,219	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.VWASH WU-08-214	5,284	0
WAYNE STATE UNIVERSITY					
Cancer Treatment Research		GFE	93.395 / 93.WSU 08029	2,824	0
WEILL MEDICAL COLLEGE OF CORNELL UNIVERS					
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.PN200705-142	223	0
WESTAT, INC					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.8530-S036	119,012	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.AWD101506	63,327	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.HHSN267200800001C	50,397	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.N01-HD-8-0001	19,218	0
YALE UNIVERSITY					
Cardiovascular Disease Research		GFE	93.837 / 93.A06695	20,764	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.A06509 (M08A00746)	15,095	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.YALE-A06512	(590)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.YALE-PO1NS044281-03	(12)	0
Population Research		GFE	93.864 / 93.A07330 (M09A10244)	16,777	0
Population Research		GFE	93.864 / 93.A07751 (M09A10244)	18,530	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				22,778,344	295,833
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				240,075,895	23,824,967

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PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
National Institute of Occupational Safety and Health State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		GLA	93.006 / 93.1 R01 OH008709-01	(872)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(872)	0
SUBTOTAL OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				(872)	0
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Adolescent Family Life Research Grants		GFB	93.111	65,242	0
Family Planning: Service Delivery Improvement Research Grants		GKA	93.974	4,030	0
SUBTOTAL DIRECT FROM:				69,272	0
PASS-THROUGH PROGRAMS FROM:					
Friends First					
Adolescent Family Life: Demonstration Projects		GKA	93.995 / 93.Prime Award # 1 AHPHA	86,827	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				86,827	0
SUBTOTAL OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				156,099	0
OFFICE OF THE ASSISTANT SECRETARY FOR PLANNING AND EVALUATION, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
BOWLING GREEN STATE UNIVERSITY					
Policy Research and Evaluation Grants		GFE	93.239 / 93.NCMR-SUBCOA08	145	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				145	0
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR PLANNING AND EVALUATION, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				145	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ARRA-R&D		GFE	93.721	18,233	0
SUBTOTAL DIRECT FROM:				18,233	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				18,233	0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		GFE	93.243	614,077	11,758
SUBTOTAL DIRECT FROM:				614,077	11,758
PASS-THROUGH PROGRAMS FROM:					
ALAMOSA COUNTY NURSING SERVICES					
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		GFE	93.238 / 93.AWD100800	10,107	0
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		GFE	93.238 / 93.PN200601-300_CONT04	3,174	0
NEVADA DIVISION OF CHILD AND FAMILY SERV					
Block Grants for Community Mental Health Services		GFE	93.958 / 93.C-008INVCMS	9,838	0
ORC MACRO INTERNATIONAL, INC.					
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		GFE	93.243 / 93.33430-9S-1384	43,956	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		GFE	93.243 / 93.35126-6S-836	(106)	0
Substance Abuse and Mental Health Services: Projects of Regional and National Significance		GFE	93.243 / 93.35126-6S-836/280-03	18,498	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				85,467	0
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				699,544	11,758
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				266,041,908	30,067,102

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SOCIAL SECURITY ADMINISTRATION					
SOCIAL SECURITY ADMINISTRATION					
DIRECT FROM:					
SOCIAL SECURITY ADMINISTRATION Social Security: Research and Demonstration		GFE	96.007	(3)	0
SUBTOTAL DIRECT FROM:				(3)	0
PASS-THROUGH PROGRAMS FROM:					
VIRGINIA COMMONWEALTH UNIVERSITY Social Security - Work Incentives Planning and Assistance Program		GFE	96.008 / 96.PT101757-SC101351	614	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				614	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION				611	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION				611	0

DEPARTMENT OF HOMELAND SECURITY					
DEPARTMENT OF HOMELAND SECURITY					
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF MARYLAND COLLEGE PARK Centers for Homeland Security		GFB	97.061 / 97.Z988503	5,031	85,318
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,031	85,318
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY				5,031	85,318
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY				5,031	85,318

FOREIGN FOOD DONATION					
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					
DIRECT FROM:					
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT UNSAID Foreign Assistance for Programs Overseas		GFE	98.001	330,409	37,319
SUBTOTAL DIRECT FROM:				330,409	37,319
PASS-THROUGH PROGRAMS FROM:					
INDIANA UNIVERSITY UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.19525A-425632 PO# 1	10,515	0
WASHINGTON STATE UNIVERSITY UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.G002141/105825	263,703	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				274,218	0
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT				604,627	37,319
SUBTOTAL FOREIGN FOOD DONATION				604,627	37,319

FEDERAL AGENCIES NOT USING CFDA NUMBERS					
OTHER FEDERAL AGENCIES					
DIRECT FROM:					
OTHER FEDERAL AGENCIES R&D OF-CON		GFB	99.UNKNOWN	20,633	0
SUBTOTAL DIRECT FROM:				20,633	0
PASS-THROUGH PROGRAMS FROM:					
Henry M Jackson Foundation R&D: Blast Lethality Injury Program		GKA	99.Prime Award # HU0001-07-	47,360	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				47,360	0
SUBTOTAL OTHER FEDERAL AGENCIES				67,993	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS				67,993	0
SUBTOTAL RESEARCH AND DEVELOPMENT-CLUSTER				536,202,250	53,583,849

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)
 ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SCHOOL IMPROVEMENT GRANTS *****					
DEPARTMENT OF EDUCATION					
DEPARTMENT OF EDUCATION					
DIRECT FROM:					
DEPARTMENT OF EDUCATION					
ARRA Stimulus Funds Title I-A School Improvement		DAA	84.388	791,215	0
SUBTOTAL DIRECT FROM:				791,215	0
SUBTOTAL DEPARTMENT OF EDUCATION				791,215	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
School Improvement Grants		DAA	84.377	340,636	3,230,026
SUBTOTAL DIRECT FROM:				340,636	3,230,026
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				340,636	3,230,026
SUBTOTAL DEPARTMENT OF EDUCATION				1,131,851	3,230,026
SUBTOTAL SCHOOL IMPROVEMENT GRANTS				1,131,851	3,230,026

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SCHOOLS AND ROADS-CLUSTER *****					
DEPARTMENT OF AGRICULTURE					
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREST SERVICE, DEPARTMENT OF AGRICULTURE Schools and Roads - Grants to States		WBA	10.665	0	17,159,945
SUBTOTAL DIRECT FROM:				0	17,159,945
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				0	17,159,945
SUBTOTAL DEPARTMENT OF AGRICULTURE				0	17,159,945
SUBTOTAL SCHOOLS AND ROADS-CLUSTER				0	17,159,945

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SECTION 8-CLUSTER *****					
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation		IHA	14.856	61,339	0
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation		NAA	14.856	310,945	31,290
SUBTOTAL DIRECT FROM:				----- 372,284	----- 31,290
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				----- 372,284	----- 31,290
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				----- 372,284	----- 31,290
SUBTOTAL SECTION 8-CLUSTER				----- 372,284	----- 31,290

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

SPECIAL EDUCATION (IDEA)-CLUSTER

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

SPECIAL EDUCATION (IDEA)-CLUSTER

DEPARTMENT OF EDUCATION

OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
 Special Education_Preschool Grants

DAA 84.173 923,150 3,635,118

SUBTOTAL DIRECT FROM:

923,150 3,635,118

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

923,150 3,635,118

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
 Special Education: Grants to States
 ARRA Stimulus Funds IDEA Part B
 ARRA Stimulus Funds IDEA Preschool

DAA 84.027 10,271,905 126,885,452
 DAA 84.391 0 47,156,573
 DAA 84.392 0 1,138,022

SUBTOTAL DIRECT FROM:

10,271,905 175,180,047

PASS-THROUGH PROGRAMS FROM:

State of Louisiana
 Special Education: Grants to States
 State of Nevada
 Special Education: Grants to States

GKA 84.027 / 84.655305 52,255 0
 GKA 84.027 / 84.09-2715-34 21,000 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

73,255 0

SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

10,345,160 175,180,047

SUBTOTAL DEPARTMENT OF EDUCATION

11,268,310 178,815,165

SUBTOTAL SPECIAL EDUCATION (IDEA)-CLUSTER

11,268,310 178,815,165

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

STATE FISCAL STABIL-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act

ARRA

ARRA

GWA 84.394 / 84.S394A090006
 EAA 84.394 / 84.S394A090006A
 EAA 84.397 / 84.S397A090006

6,296,265 0
 382,016,613 0
 91,432,414 0

SUBTOTAL DIRECT FROM:

479,745,292 0

SUBTOTAL DEPARTMENT OF EDUCATION

479,745,292 0

SUBTOTAL DEPARTMENT OF EDUCATION

479,745,292 0

SUBTOTAL STATE FISCAL STABIL-CLUSTER

479,745,292 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
STATEWIDE DATA SYSTEMS *****					
DEPARTMENT OF EDUCATION					
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
Statewide Data Systems		DAA	84.372	867,881	0
SUBTOTAL DIRECT FROM:				867,881	0
SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION				867,881	0
SUBTOTAL DEPARTMENT OF EDUCATION				867,881	0
SUBTOTAL STATEWIDE DATA SYSTEMS				867,881	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

STUDENT FINANCIAL AID-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	GFE	84.379		334,000	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	GKA	84.379		54,000	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	GTA	84.379		165,500	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	GZA	84.379		4,979	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	GGJ	84.379 / 84.P379T091209		2,318	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	GGJ	84.379 / 84.P379T101209		87,000	0

SUBTOTAL DIRECT FROM:

 647,797 -----
 0

SUBTOTAL DEPARTMENT OF EDUCATION

 647,797 -----
 0

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Academic Competitiveness Grants	GFB	84.375		757,002	0
Academic Competitiveness Grants	GFC	84.375		277,772	0
Academic Competitiveness Grants	GFE	84.375		320,805	0
Academic Competitiveness Grants	GGB	84.375		879,954	0
Academic Competitiveness Grants	GJB	84.375		27,704	0
Academic Competitiveness Grants	GJC	84.375		10,960	0
Academic Competitiveness Grants	GJD	84.375		76,646	0
Academic Competitiveness Grants	GJE	84.375		33,453	0
Academic Competitiveness Grants	GJF	84.375		30,556	0
Academic Competitiveness Grants	GJG	84.375		19,580	0
Academic Competitiveness Grants	GJH	84.375		16,550	0
Academic Competitiveness Grants	GJJ	84.375		73,766	0
Academic Competitiveness Grants	GJK	84.375		1,970	0
Academic Competitiveness Grants	GJL	84.375		74,026	0
Academic Competitiveness Grants	GJM	84.375		6,150	0
Academic Competitiveness Grants	GJR	84.375		60,757	0
Academic Competitiveness Grants	GJT	84.375		10,125	0
Academic Competitiveness Grants	GKA	84.375		130,882	0
Academic Competitiveness Grants	GTA	84.375		277,866	0
Academic Competitiveness Grants	GYA	84.375		119,971	0
Academic Competitiveness Grants	GZA	84.375		58,893	0
Academic Competitiveness Grants	GWA	84.375 / 84.211315		84,212	0
Academic Competitiveness Grants	GGJ	84.375 / 84.P375A091209		750	0
Academic Competitiveness Grants	GLA	84.375 / 84.P375A0x1201		128,275	0
Academic Competitiveness Grants	GGJ	84.375 / 84.P375A101209		291,493	0
Academic Competitiveness Grants	GSA	84.375 / 84.P375S085271		95,175	0

SUBTOTAL DIRECT FROM:

 3,865,293 -----
 0

SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

 3,865,293 -----
 0

OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION

Federal Supplemental Educational Opportunity Grants	GFB	84.007		838,723	0
Federal Supplemental Educational Opportunity Grants	GFC	84.007		232,168	0
Federal Supplemental Educational Opportunity Grants	GFE	84.007		241,677	0
Federal Supplemental Educational Opportunity Grants	GGB	84.007		795,360	0
Federal Supplemental Educational Opportunity Grants	GGJ	84.007		483,440	0
Federal Supplemental Educational Opportunity Grants	GJB	84.007		69,437	0
Federal Supplemental Educational Opportunity Grants	GJC	84.007		128,106	0
Federal Supplemental Educational Opportunity Grants	GJD	84.007		92,497	0
Federal Supplemental Educational Opportunity Grants	GJE	84.007		250,000	0
Federal Supplemental Educational Opportunity Grants	GJF	84.007		27,133	0
Federal Supplemental Educational Opportunity Grants	GJG	84.007		14,830	0
Federal Supplemental Educational Opportunity Grants	GJH	84.007		32,945	0
Federal Supplemental Educational Opportunity Grants	GJJ	84.007		241,689	0
Federal Supplemental Educational Opportunity Grants	GJK	84.007		122,265	0
Federal Supplemental Educational Opportunity Grants	GJL	84.007		116,419	0
Federal Supplemental Educational Opportunity Grants	GJM	84.007		63,502	0
Federal Supplemental Educational Opportunity Grants	GJR	84.007		16,165	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Federal Supplemental Educational Opportunity Grants		GJT	84.007	25,368	0
Federal Supplemental Educational Opportunity Grants		GKA	84.007	229,562	0
Federal Supplemental Educational Opportunity Grants		GTA	84.007	582,704	0
Federal Supplemental Educational Opportunity Grants		GYA	84.007	145,580	0
Federal Supplemental Educational Opportunity Grants		GZA	84.007	139,679	0
Federal Supplemental Educational Opportunity Grants		GWA	84.007 / 84.211201	85,760	0
Federal Supplemental Educational Opportunity Grants		GSA	84.007 / 84.P007A090715	163,877	0
Federal Supplemental Educational Opportunity Grants		GLA	84.007 / 84.P007A0x0707	99,859	0
Federal Family Education Loans		GDA	84.032	393,157,299	0
Federal Family Education Loans		GFC	84.032	33,376,494	0
Federal Family Education Loans		GGJ	84.032	786,236	0
Federal Family Education Loans		GJB	84.032	(2,519)	0
Federal Family Education Loans		GJL	84.032	12,911	0
Federal Family Education Loans		GKA	84.032	54,230,797	0
Federal Family Education Loans		GLA	84.032	17,891,170	0
Federal Family Education Loans		GRA	84.032	(21,080,047)	0
Federal Family Education Loans		GSA	84.032	13,263,270	0
Federal Family Education Loans		GTA	84.032	444,423	0
Federal Family Education Loans		GYA	84.032	19,499,969	0
Federal Family Education Loans		GWA	84.032 / 84.CO College Assist	8,039,161	0
Federal Family Education Loans		GWA	84.032 / 84.various lenders	28,856	0
ARRA		GFB	84.033	307,411	0
ARRA - Federal Work Study		GTA	84.033	131,834	0
ARRA FWS		GJB	84.033	28,665	0
ARRA FWS		GJD	84.033	42,563	0
ARRA-FWS		GJE	84.033	66,159	0
ARRA-FWS		GJK	84.033	45,291	0
ARRA-Federal Work Study Program		GJL	84.033	26,196	0
ARRA-SFA		GFE	84.033	881,813	0
ARRA-Workstudy		GJJ	84.033	63,728	0
FWS-ARRA		GJC	84.033	26,196	0
Federal Work Study Program		GFB	84.033	1,261,399	0
Federal Work Study Program		GFC	84.033	417,614	27,331
Federal Work Study Program		GGB	84.033	733,787	0
Federal Work Study Program		GGJ	84.033	476,919	0
Federal Work Study Program		GJB	84.033	156,151	0
Federal Work Study Program		GJC	84.033	123,804	0
Federal Work Study Program		GJD	84.033	201,212	0
Federal Work Study Program		GJE	84.033	262,409	0
Federal Work Study Program		GJF	84.033	14,505	0
Federal Work Study Program		GJG	84.033	42,498	0
Federal Work Study Program		GJH	84.033	62,542	0
Federal Work Study Program		GJJ	84.033	218,571	0
Federal Work Study Program		GJK	84.033	197,344	0
Federal Work Study Program		GJL	84.033	101,068	0
Federal Work Study Program		GJM	84.033	118,063	0
Federal Work Study Program		GJR	84.033	78,915	0
Federal Work Study Program		GJT	84.033	29,377	0
Federal Work Study Program		GKA	84.033	400,827	0
Federal Work Study Program		GTA	84.033	496,138	0
Federal Work Study Program		GYA	84.033	292,559	0
Federal Work Study Program		GZA	84.033	207,786	0
ARRA		GLA	84.033 / 84. P033A090707	29,631	0
Federal Work Study Program		GWA	84.033 / 84.211301	169,052	0
Federal Work Study Program		GSA	84.033 / 84. P033A080715	180,460	0
ARRA -FEDERAL WORK STUDY		GFC	84.033 / 84. P033A090749	80,053	0
Federal Work Study Program		GLA	84.033 / 84. P033A0x0707	138,336	0
Federal Perkins Loan Program_Federal Capital Contributions		GFB	84.038	17,041,740	0
Federal Perkins Loan Program_Federal Capital Contributions		GFC	84.038	3,580,510	0
Federal Perkins Loan Program_Federal Capital Contributions		GFE	84.038	8,637,365	0
Federal Perkins Loan Program_Federal Capital Contributions		GGB	84.038	13,651,672	0
Federal Perkins Loan Program_Federal Capital Contributions		GJT	84.038	1,168,310	0
Federal Perkins Loan Program_Federal Capital Contributions		GKA	84.038	9,236,020	0
Federal Perkins Loan Program_Federal Capital Contributions		GLA	84.038	4,224,071	0
Federal Perkins Loan Program_Federal Capital Contributions		GSA	84.038	2,204,033	0
Federal Perkins Loan Program_Federal Capital Contributions		GTA	84.038	853,624	0
Federal Perkins Loan Program_Federal Capital Contributions		GYA	84.038	1,006,525	0
Federal Perkins Loan Program_Federal Capital Contributions		GZA	84.038	1,377,977	0
Federal Perkins Loan Program_Federal Capital Contributions		CGJ	84.038	4,175,107	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GWA	84.038 / 84.411100	1,388,861	0
Federal Pell Grant Program		GFB	84.063	17,974,091	0
Federal Pell Grant Program		GFC	84.063	9,128,136	0
Federal Pell Grant Program		GFE	84.063	13,072,849	0
Federal Pell Grant Program		GGB	84.063	17,868,677	0
Federal Pell Grant Program		GGE	84.063	634,199	0
Federal Pell Grant Program		GGJ	84.063	9,384,532	0
Federal Pell Grant Program		GJB	84.063	7,347,345	0
Federal Pell Grant Program		GJC	84.063	8,348,321	0
Federal Pell Grant Program		GJD	84.063	16,124,946	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS		
Federal Pell Grant Program		GJE	84.063	18,445,877	0		
Federal Pell Grant Program		GJF	84.063	1,762,412	0		
Federal Pell Grant Program		GJC	84.063	2,363,856	0		
Federal Pell Grant Program		GJH	84.063	3,382,013	0		
Federal Pell Grant Program		GJJ	84.063	19,469,056	0		
Federal Pell Grant Program		GJK	84.063	14,685,316	0		
Federal Pell Grant Program		GJL	84.063	7,901,281	0		
Federal Pell Grant Program		GJM	84.063	4,101,210	0		
Federal Pell Grant Program		GJR	84.063	2,641,070	0		
Federal Pell Grant Program		GJT	84.063	1,010,481	0		
Federal Pell Grant Program		GKA	84.063	10,102,374	0		
Federal Pell Grant Program		GTA	84.063	29,869,427	0		
Federal Pell Grant Program		GYA	84.063	6,789,614	0		
Federal Pell Grant Program		GZA	84.063	9,606,952	0		
Federal Pell Grant Program		GWA	84.063 / 84.211101	1,959,686	0		
Federal Pell Grant Program		GSA	84.063 / 84.College Assist	4,620,631	0		
Federal Pell Grant Program		GLA	84.063 / 84.P063P0x1201	2,648,982	0		
Federal Direct Student Loans		GFB	84.268	154,959,228	0		
Federal Direct Student Loans		GFC	84.268	614,177	0		
Federal Direct Student Loans		GFE	84.268	165,706,189	0		
Federal Direct Student Loans		GGB	84.268	133,904,003	0		
Federal Direct Student Loans		GJB	84.268	14,402,693	0		
Federal Direct Student Loans		GJC	84.268	12,875,896	0		
Federal Direct Student Loans		GJD	84.268	20,476,960	0		
Federal Direct Student Loans		GJE	84.268	44,040,851	0		
Federal Direct Student Loans		GJF	84.268	2,439,018	0		
Federal Direct Student Loans		GJG	84.268	2,370,599	0		
Federal Direct Student Loans		GJH	84.268	3,732,761	0		
Federal Direct Student Loans		GJJ	84.268	26,794,138	0		
Federal Direct Student Loans		GJK	84.268	14,859,165	0		
Federal Direct Student Loans		GJL	84.268	12,866,468	0		
Federal Direct Student Loans		GJM	84.268	3,269,060	0		
Federal Direct Student Loans		GJR	84.268	3,857,075	0		
Federal Direct Student Loans		GJT	84.268	2,323,112	0		
Federal Direct Student Loans		GTA	84.268	95,939,028	0		
Federal Direct Student Loans		GZA	84.268	32,768,279	0		
Federal Direct Student Loans		GCJ	84.268 / 84.P268K091209	70,528	0		
Federal Direct Student Loans		CGJ	84.268 / 84.P268K101209	22,496,435	0		
Federal Direct Student Loans		CLA	84.268 / 84.P268Kx1201	1,339,460	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GFB	84.376	1,250,367	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GFC	84.376	480,000	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GFE	84.376	837,908	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GGB	84.376	885,164	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GKA	84.376	66,000	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GTA	84.376	650,589	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GYA	84.376	28,000	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GZA	84.376	88,156	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GWA	84.376 / 84.211317	56,000	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GSA	84.376 / 84.P375A085271	84,861	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GGJ	84.376 / 84.P376S081209	6,000	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GCJ	84.376 / 84.P376S091209	200,000	0		
National Science and Mathematics Access to Retain Talent (SMART) Grants		GLA	84.376 / 84.P376S0x1201	495,500	0		
SUBTOTAL DIRECT FROM:				1,620,020,458	27,331		
PASS-THROUGH PROGRAMS FROM:							
OFFICE OF CONTRACTS & GRANTS CLEARING AC							
Federal Work Study Program				GFB	84.033 / 84.OCGA CLEARING ACCT	224,633	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				224,633	0		
SUBTOTAL OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION				1,620,245,091	27,331		
SUBTOTAL DEPARTMENT OF EDUCATION				1,624,758,181	27,331		

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		GFE	93.342	63,798	0
Nursing Student Loans		GFE	93.364	5,733	0
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GFE	93.925	64,357	0
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GGB	93.925	36,978	0
SUBTOTAL DIRECT FROM:				170,866	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				170,866	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				170,866	0
SUBTOTAL STUDENT FINANCIAL AID-CLUSTER				1,624,929,047	27,331

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

TANF-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Temporary Assistance for Needy Families

GJD 93.558

907,053

0

Temporary Assistance for Needy Families

GJF 93.558

317,380

0

Temporary Assistance for Needy Families

GJM 93.558

43,077

0

Temporary Assistance for Needy Families

IHA 93.558

7,592,805

196,086,320

ARRA-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) SUPPLEMENTAL GRANTS

IHA 93.716

10,177,269

0

SUBTOTAL DIRECT FROM:

19,037,584

196,086,320

PASS-THROUGH PROGRAMS FROM:

DENVER DEPT OF HUMAN SERVICES

Temporary Assistance for Needy Families

GFE 93.558 / 93.CE52114

285,934

5,000

Temporary Assistance for Needy Families

GFE 93.558 / 93.PN:200701-184

45,304

0

Jefferson County

Temporary Assistance for Needy Families

GJL 93.558

107,235

44,500

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

438,473

49,500

SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

19,476,057

196,135,820

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

19,476,057

196,135,820

SUBTOTAL TANF-CLUSTER

19,476,057

196,135,820

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
TEACHER QUALITY PARTNERSHIP *****					
DEPARTMENT OF EDUCATION					
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION Teacher Quality Partnership Grants		GTA	84.336	885,140	0
SUBTOTAL DIRECT FROM:				885,140	0
SUBTOTAL OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION				885,140	0
SUBTOTAL DEPARTMENT OF EDUCATION				885,140	0
SUBTOTAL TEACHER QUALITY PARTNERSHIP				885,140	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

TITLE I PART A-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA Stimulus Funds Title I

DAA 84.389

0

34,525,559

SUBTOTAL DIRECT FROM:

0

34,525,559

SUBTOTAL DEPARTMENT OF EDUCATION

0

34,525,559

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Title I Grants to Local Educational Agencies

DAA 84.010

2,220,690

141,707,486

SUBTOTAL DIRECT FROM:

2,220,690

141,707,486

PASS-THROUGH PROGRAMS FROM:

Denver Public Schools

Title I Grants to Local Educational Agencies

GTA 84.010

1,853

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

1,853

0

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

2,222,543

141,707,486

SUBTOTAL DEPARTMENT OF EDUCATION

2,222,543

176,233,045

SUBTOTAL TITLE I PART A-CLUSTER

2,222,543

176,233,045

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

TRANSIT SERVICES-CLUSTER
 PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

TRANSIT SERVICES-CLUSTER

DEPARTMENT OF TRANSPORTATION

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Capital Assistance Program for Elderly Persons & Persons with Disabilities

HAA 20.513

113,983 2,439,037

SUBTOTAL DIRECT FROM:

113,983 2,439,037

SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

113,983 2,439,037

SUBTOTAL DEPARTMENT OF TRANSPORTATION

113,983 2,439,037

SUBTOTAL TRANSIT SERVICES-CLUSTER

113,983 2,439,037

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
 PROGRAM NAME

NONCASH STATE¹
 INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT PASSED TO
 EXPENDITURES SUBRECIPIENTS

TRIO-CLUSTER

DEPARTMENT OF EDUCATION

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

TRIO: Student Support Services	GFB	84.042		323,066	0
TRIO: Student Support Services	GFE	84.042		234,944	0
TRIO: Student Support Services	GGJ	84.042		313,047	0
TRIO: Student Support Services	GJD	84.042		360,640	0
TRIO: Student Support Services	GJF	84.042		247,525	0
TRIO: Student Support Services	GJJ	84.042		198,209	0
TRIO: Student Support Services	GJK	84.042		323,933	0
TRIO: Student Support Services	GJM	84.042		392,768	0
TRIO: Student Support Services	GJR	84.042		281,687	0
TRIO: Student Support Services	GKA	84.042		257,528	0
TRIO: Student Support Services	GTA	84.042		332,385	0
TRIO: Student Support Services	GYA	84.042		282,675	0
TRIO: Student Support Services	GSA	84.042 / 84.P042A020971		309,877	0
TRIO: Student Support Services	GGB	84.042 / 84.P042A070638-06		406,657	0
TRIO: Talent Search	GJB	84.044		230,333	0
TRIO: Talent Search	GJD	84.044		294,772	0
TRIO: Talent Search	GSA	84.044 / 84.P044A070091		274,479	0
TRIO: Talent Search	GGB	84.044 / 84.P044A070783		23,070	0
TRIO: Talent Search	GGB	84.044 / 84.P044A070783-10		370,784	0
TRIO: Upward Bound	GFB	84.047		392,801	0
TRIO: Upward Bound	GFE	84.047		261,104	0
TRIO: Upward Bound	GGJ	84.047		655,182	0
TRIO: Upward Bound	GJK	84.047		282,567	0
TRIO: Upward Bound	GJM	84.047		816,172	0
TRIO: Upward Bound	GKA	84.047		244,018	0
TRIO: Upward Bound	GTA	84.047		688,821	0
TRIO: Upward Bound	GYA	84.047		461,895	0
TRIO: Upward Bound	GSA	84.047 / 84.P047A080325		228,792	0
TRIO: Upward Bound	GGB	84.047 / 84.P047A080594-1		437,991	0
TRIO: Upward Bound	GGB	84.047 / 84.P04A080594		7,642	0
TRIO: McNair Post-Baccalaureate Achievement	GFB	84.217		237,604	0
TRIO: McNair Post-Baccalaureate Achievement	GKA	84.217		247,920	0
TRIO: McNair Post-Baccalaureate Achievement	GGB	84.217 / 84.P217A040213 #3		200	0
TRIO: McNair Post-Baccalaureate Achievement	GGB	84.217 / 84.P217A040213-06 #8		56,059	0

SUBTOTAL DIRECT FROM:

10,477,147 0

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

10,477,147 0

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

TRIO_Educational Opportunity Centers	GGJ	84.066		467,820	0
TRIO_Educational Opportunity Centers	GJD	84.066		664,804	0
TRIO_Educational Opportunity Centers	GGB	84.066 / 84.P066A080301-10B		543,535	0

SUBTOTAL DIRECT FROM:

1,676,159 0

SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

1,676,159 0

SUBTOTAL DEPARTMENT OF EDUCATION

12,153,306 0

SUBTOTAL TRIO-CLUSTER

12,153,306 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)					CFDA / OTHER ID NUMBER		
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
VOC REHAB-CLUSTER *****							
DEPARTMENT OF EDUCATION							
DEPARTMENT OF EDUCATION							
DIRECT FROM:							
DEPARTMENT OF EDUCATION							
ARRA - Basic Support, Div of Voc Rehab				IHA	84.390	3,463,571	0
SUBTOTAL DIRECT FROM:						3,463,571	0
SUBTOTAL DEPARTMENT OF EDUCATION						3,463,571	0
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							
Rehabilitation Services: Vocational Rehabilitation Grants to States				IHA	84.126	22,782,570	7,738,651
SUBTOTAL DIRECT FROM:						22,782,570	7,738,651
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						22,782,570	7,738,651
SUBTOTAL DEPARTMENT OF EDUCATION						26,246,141	7,738,651
SUBTOTAL VOC REHAB-CLUSTER						26,246,141	7,738,651

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
WIA-CLUSTER *****					
DEPARTMENT OF LABOR					
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
WIA Adult Program		KAA	17.258	1,341,473	(76,986)
WIA Adult Programs ARRA		KAA	17.258	659,509	3,350,695
WIA Youth Activities		KAA	17.259	1,233,248	16,509,823
WIA Youth Programs ARRA		KAA	17.259	1,929,181	7,732,002
WIA Dislocated Workers		KAA	17.260	2,860,516	7,158,086
WIA Dislocated Workers ARRA		KAA	17.260	1,025,961	8,072,023
SUBTOTAL DIRECT FROM:				9,049,888	42,745,643
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR				9,049,888	42,745,643
SUBTOTAL DEPARTMENT OF LABOR				9,049,888	42,745,643
SUBTOTAL WIA-CLUSTER				9,049,888	42,745,643
TOTAL				9,042,074,742	2,406,804,928

STATE OF COLORADO
FEDERAL ASSISTANCE REPORTED BY STATE AGENCIES
FOR THE FISCAL YEAR ENDING JUNE 30, 2010

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Under A-133, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 5 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the state to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Report Organization - Federal Assistance Reported by State Agencies

The Report is organized first by cash assistance and then by noncash assistance. Within these subgroups, the information is sorted by agency indicator.

Note 3. Other Assistance

Most noncash assistance is reported on the final two pages of the Federal Assistance Reported by State Agencies. The following provides additional information about amounts shown in the report that federal agencies consider to be assistance.

- A. The State Department of Labor and Employment expended \$2,474,029,650 for grant 17.225 - Unemployment Insurance and 17.Unknown for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, Temporary Extended Unemployment Compensation (TEUC) Benefit Payments and Emergency Unemployment Compensation 2008 (EUC08) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of \$1,467,399,788 and \$985,192,347, respectively. Included in the federal portion are American Recovery and Reinvestment Act (ARRA) funds in the amount of \$1,363,119,460.
- B. The State Department of Higher Education expended \$519,648,020 for grant 84.032 - Federal Family Education Loans. Of this amount, \$393,157,299 has been or will be received from the federal government related to incentive fees and reinsurance costs of student loan defaults paid to lenders. The remaining amount is made up of new loan issuances of which \$92,712,925 was guaranteed by College Assist, and \$33,777,796 was guaranteed by other entities. The outstanding balance of the Federal Family Education Loan program since its inception was \$12,411,918,085 as of June 30, 2010.
- C. The State Department of Human Services expended \$663,961,212 for grant 10.551 Supplemental Nutrition Assistance Program (SNAP). The reported expenditures for benefits under the Supplemental Nutrition Assistance Program are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at

STATE OF COLORADO
 FEDERAL ASSISTANCE REPORTED BY STATE AGENCIES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 15 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2009.

Note 4. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled Passed to Subrecipients.

Note 5. State Agency Codes and Names

Agency Code	Agency Name	Agency Code	Agency Name	Agency Code	Agency Name
AMA	DOIT - BUSINESS SERVICES	GJC	COMMUNITY COLLEGE OF AURORA	JAA	JUDICIAL
BAA	DEPARTMENT OF AGRICULTURE	GJD	COMMUNITY COLLEGE OF DENVER	KA	DEPT OF LABOR AND EMPLOYMENT
CAA	CORRECTIONS ADMINISTRATION	GJE	FRONT RANGE COMMUNITY COLLEGE	LAA	DEPARTMENT OF LAW
DAA	DEPARTMENT OF EDUCATION	GJF	LAMAR COMMUNITY COLLEGE	NAA	DEPARTMENT OF LOCAL AFFAIRS
EAA	OFFICE OF THE GOVERNOR	GJG	MORGAN COMMUNITY COLLEGE	OAA	DIVISION OF NATIONAL GUARD
EBB	COMMISSION ON COMMUNITY SRVC	GJH	OTERO JUNIOR COLLEGE	OBA	VETERANS AFFAIRS
EDA	OFFICE OF ECONOMIC DEVELOPMENT	GJJ	PIKES PEAK COMMUNITY COLLEGE	PAA	DNR - EXECUTIVE DIRECTOR
EDB	COUNCIL ON THE ARTS	GJK	PUEBLO COMMUNITY COLLEGE	PBA	DIVISION OF WILDLIFE
EFA	GOVERNOR'S ENERGY OFFICE	GJL	RED ROCKS COMMUNITY COLLEGE	PDA	WATER CONSERVATION BOARD
EGB	OFFICE OF INFORMATION TECH	GJM	TRINIDAD STATE JUNIOR COLLEGE	PEA	DIVISION OF WATER RESOURCES
ESA	OFFICE OF HOMELAND SECURITY	GJR	NORTHEASTERN JUNIOR COLLEGE	PHA	OIL AND GAS CONSERVATION COMM
FAA	DEPT OF PUB HLTH & ENVIRONMENT	GJT	NORTHWESTERN COMMUNITY COLLEGE	PIA	COLORADO GEOLOGICAL SURVEY
GAA	DEPARTMENT OF HIGHER EDUCATION	GKA	UNIVERSITY OF NORTHERN COLO	PJA	PARKS AND OUTDOOR RECREATION
GCA	STATE HISTORICAL SOCIETY	GLA	COLORADO SCHOOL OF MINES	PKA	DIV RECLAMATION, MINING, SAFETY
GDA	COLLEGE ASSIST	GRA	COLLEGE INVEST	RAA	DEPARTMENT OF PUBLIC SAFETY
GFB	CU - BOULDER	GSA	FORT LEWIS COLLEGE	SDA	CIVIL RIGHTS DIVISION
GFC	CU - COLORADO SPRINGS	GTA	METROPOLITAN STATE COLLEGE	SFA	DIVISION OF INSURANCE
GFE	UNIVERSITY OF COLORADO DENVER	GWA	WESTERN STATE COLLEGE	SGA	PUBLIC UTILITIES COMMISSION
GGB	COLORADO STATE UNIVERSITY	GYA	ADAMS STATE COLLEGE	TAA	REVENUE - ADMINISTRATION
GGE	CSU - GLOBAL CAMPUS	GZA	MESA STATE COLLEGE	UHA	DEPT OF HLTH CARE POLICY & FIN
GGJ	CO STATE UNIVERSITY - PUEBLO	HAA	COLO DEPT OF TRANSPORTATION	VAA	DEPARTMENT OF STATE
GJA	COLO COMMUNITY COLLEGE SYSTEM	HTB	STATEWIDE BRIDGE ENTERPRISE	WBA	TREASURY - OPERATING
GJB	ARAPAHOE COMMUNITY COLLEGE	IHA	DEPARTMENT OF HUMAN SERVICES		



December 17, 2010

Required Communications Letter

Members of the Legislative Audit Committee:

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 the State of Colorado for the year ended June 30, 2010, and have issued our report thereon dated December 17, 2010. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter discussed with you on August 16, 2010. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility Under Professional Standards

Our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by the Office of the State Controller with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve management of its responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

In planning and performing our audit, we considered the State of Colorado's (the State) internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with U.S. Office of Management and Budget (OMB) *Circular A-133*.

As part of obtaining reasonable assurance about whether the State's financial statements are free of material misstatement, we performed tests of the State's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and



We Set the Standard for Good Government

material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with OMB *Circular A-133*, we examined, on a test basis, evidence about the State's compliance with the types of compliance requirement described in the OMB *Circular A-133* Compliance Supplement applicable to each of the State's major federal programs for the purpose of expressing an opinion on the State's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the State's compliance with those requirements.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to management's responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in the notes to the financial statements contained in the Fiscal Year 2010 Comprehensive Annual Financial Report issued under separate cover. As described in the introduction to the Summary of Significant Accounting Policies, the State implemented Governmental Accounting Standards Board (GASB) Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, and GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments* in Fiscal Year 2010. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the State's financial statements were taxes receivable, allowance for doubtful accounts, depreciation of capital assets, deferred revenue, compensated absence liabilities, self-insurance liabilities, medical assistance liabilities, unclaimed property liabilities, scholarship allowances, and unemployment benefits payable. We evaluated the key factors and assumptions used by management to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Section VII. Appendix B summarizes uncorrected misstatements of the financial statements. Management has determined and we agree that the effects of these uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Section VII. Appendix B also summarizes misstatements corrected by management that were detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested and received certain representations from management that are included in the management representation letter date December 17, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the State's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of the Legislative Audit Committee and management of the State and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.



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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Agriculture						
1	II - 4	Strengthen certification of personnel time sheets by developing and implementing a department-wide policy that establishes (a) requirements related to the signatures and dates necessary for certification of time sheets and deadlines for time sheets to be reviewed and certified by employees and supervisors and (b) training procedures for employees and supervisors on time sheet certification responsibilities outlined in the policy.	N/A	Agree	3/2011	N/A
Department of Education						
2	II - 6	Improve the process over accruals of construction in progress by (a) adopting proper policies and procedures surrounding the year-end cut-off of construction in progress expenditures, (b) reviewing construction invoices received subsequent to the fiscal year-end to ensure they are recorded to the proper period based on when the services were performed, and (c) expanding the training and technical assistance provided to the Build Excellent Schools Today program staff to ensure they are aware of the accrual procedures and requirements.	N/A	Agree	6/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
3	II – 9	The Charter School Institute should improve the internal control structure by (a) adopting formal internal control policies and procedures focusing on the major transactions cycles at the Institute to include cash receipts, cash disbursements, payroll, and budgetary controls; (b) implementing specific controls over the payroll and human resources functions to ensure proper documentation exists to support established salaries and subsequent changes; (c) establishing sound fiscal policies requiring the approval of a reasonable budget and strict adherence to budget limitations; (d) ensuring financial statements are adequately reviewed by the Institute’s personnel prior to their presentation to the Board; and (e) setting the tone at the top by providing training on the importance of internal controls to the Institute’s employees.	N/A	Agree	6/2012	N/A
Office of the Governor						
4	II – 15	Improve internal controls by ensuring that segregation of duties is in place over all transactions processed in COFRS and that the preparation and approval process is documented using the standard journal voucher form.	N/A	Agree	9/2010	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
47	III – 11	Ensure that its procurement process for competitive and negotiated bids complies with federal regulations by making award decisions with full information and keeping accurate documentation to support its award decisions. Specifically, the Governor’s Energy Office should implement procedures to (a) ensure all public hearings related to awards are held and public comment is considered prior to the issuance of letters or press releases announcing the winning bidders; (b) retain documentation of all discussions and meetings related to the negotiated bid process for at least six years after the award has been made; (c) ensure that all evaluations of bids are documented and that all supporting documentation, including scoring sheets, is accurate and consistent for decision-making purposes; and (d) properly lock all spreadsheets used by bidders to prevent changes by bidders and enable accurate comparisons between the budgets of all bidders.	81.042 (I) DOE	Agree	a. Implemented b. 2/2011 c. Implemented d. Implemented	Michelle Losier (303) 866-2050
48	III – 15	Ensure that local agencies prioritize weatherization services toward the neediest clients as defined under federal regulations. Specifically, the Governor’s Energy Office should (a) require local agencies to submit a prioritization plan annually that specifies which federally accepted categories will be prioritized, the order of prioritization, and the method the agency will use to make certain that those categories of applicants are served before other categories and (b) confirm that local agencies are prioritizing service delivery in accordance with their plans during monitoring and oversight visits.	81.042 (E) DOE	Agree	7/2011	Michelle Losier (303) 866-2050

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
49	III – 20	Strengthen its monitoring practices to ensure that local agencies provide high-quality weatherization services. Specifically, the Energy Office should establish and implement policies to (a) ensure appropriate segregation of duties by prohibiting local agencies from using inspectors to perform inspections on work they have performed and (b) establish a process for selecting the sample of homes that it will review during the quality assurance monitoring visits.	81.042 (M) DOE	Agree	7/2011	Michelle Losier (303) 866-2050
50	III – 23	Improve controls over advances of Weatherization grant monies to local agencies by improving its policies and procedures for making cash advances to local agencies and receiving timely reimbursements. These policies and procedures should include, but not be limited to, (a) requiring that local agencies apply for cash advances as needed and furnish supporting documentation and (b) recouping advance amounts on a month-to-month basis, including any unspent capital advances.	81.042 (B) DOE	Agree	7/2011	Michelle Losier (303) 866-2050

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
51	III – 27	<p>Improve controls over the preparation and submission of Weatherization Program Financial Status Reports by (a) performing reconciliations between COFRS and the Weatherization Program database at least quarterly to detect and correct errors before completing quarterly reporting to the federal government, (b) reviewing all federal guidance and updating reporting procedures to ensure that reports are completed according to current federal instructions and monitoring future guidance to ensure procedures reflect any changes for report preparation in the future, (c) correcting all errors identified during the audit on reports submitted for the next quarterly reporting period, (d) maintaining documentation to support all amounts included in the reports, (e) properly recording cash advances as receivables, (f) ensuring that an authorized official approves and submits all reports, (g) strengthening supervisory review over reports to ensure all errors are identified and corrected prior to report submission, and (h) training staff on grant accounting and reporting and on COFRS.</p>	<p>81.042 (L) DOE</p>	Agree	<p>a. 4/2011 b. 1/2011 c. 3/2011 d. 11/2010 e. 11/2010 f. 12/2010 g. 1/2011 h. Implemented</p>	<p>Michelle Losier (303) 866-2050</p>

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
52	III – 31	Promulgate guidance for the Weatherization Program that clearly defines the costs that should be allocated to administration and the costs that should be allocated to program operations to ensure that these costs are recorded consistently and that costs charged to administration do not exceed the 10 percent limit. Additionally, the Energy Office should (a) include specific examples of each type of cost in its guidance and provide the guidance to the local agencies and (b) review a sample of costs charged to administration for adherence to the guidelines and consistency among the local agencies during monitoring visits.	81.042 (G) DOE	Agree	7/2011	Michelle Losier (303) 866-2050
53	III – 33	Improve controls over materials expenditures for the Weatherization Program to ensure reimbursement requests are accurate and adequately supported with documentation by (a) informing the local agencies of requirements to charge costs correctly and maintain adequate supporting documentation; (b) instituting a policy requiring local agency supervisory review and signoff on reimbursement requests and supporting documentation to ensure that costs are charged correctly; and (c) reviewing a sample of expenditures, supporting documentation, and supervisory signoffs for compliance with requirements during monitoring visits at local agencies.	81.042 (A) DOE	Agree	a. 7/2011 b. 7/2011 c. 12/2010	Michelle Losier (303) 866-2050
54	III – 34	Comply with federal regulation by adding the Catalog of Federal Domestic Assistance number, program title, and applicable compliance requirements into all Weatherization Program contracts with local agencies.	81.042 (I) DOE	Agree	7/2011	Michelle Losier (303) 866-2050

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Health Care Policy and Financing						
5	II – 21	Improve its controls over the collection and recording of nursing facility provider fees by (a) ensuring that accounts receivables for nursing facility provider fees are established by the end of each fiscal year for all fees that are outstanding; (b) establishing a timeline for completing each fiscal year’s nursing facility provider fee rate schedule to ensure that fee amounts are finalized prior to the end of each fiscal year; (c) completing and documenting an annual reconciliation of revenues recorded as received in COFRS and the nursing facility provider fee amounts established for each fiscal year, as required in Department rules; (d) ensuring that amounts invoiced to and paid by nursing facility providers agree to the approved nursing facility provider fee rate schedule, and (e) working with providers to establish a repayment plan for any recoveries due from nursing facility providers.	N/A	Agree	8/2011	N/A
6	II – 24	Ensure that unspent hospital provider fees are refunded within five days of collection, in accordance with state statutes.	N/A	Disagree	N/A	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
7	II – 28	Improve its controls over the calculation of the Medicaid Incurred But Not Reported (IBNR) expenditure estimate by (a) updating the procedure document for the Medicaid IBNR calculation for any changes in the calculation methodology and documenting reasons for changes to the methodology; (b) ensuring an effective supervisory review of the calculation by including specific information on the type of information to be reviewed and how the review should be documented in the procedure document; and (c) using complete and accurate data to perform the annual evaluation of the calculation methodology and modifying it, if necessary, to ensure a more accurate estimate.	N/A	Agree	8/2011	N/A
8	II – 32	Improve controls over the recognition of revenues by (a) establishing and implementing policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers; (b) performing a review of transactions recorded as miscellaneous revenues and ensuring that the transactions are properly recognized as TABOR revenue, if applicable; and (c) complying with State Fiscal Rules in recognizing revenues and expenditures for refund and recovery transactions.	N/A	Agree	10/2011	N/A
9	II – 35	Review the status of the Center for Improving Value in Health Care as a potential related party to or component unit of the State and annually update this review.	N/A	Partially Agree	8/2011	N/A
10	II – 38	Improve internal controls related to cash receipts by (a) depositing checks in a timely manner, consistent with State Fiscal Rules and (b) ensuring that all checks are stamped on the day of receipt.	N/A	Agree	12/2010	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
11	II – 39	Strengthen internal controls over financial reporting by (a) cross-training staff on the preparation and reporting of financial information and (b) segregating the responsibility for preparing year-end financial information from the responsibility for reviewing and approving that information.	N/A	Agree	7/2010	N/A
55	III – 42	Ensure that Medicaid benefits are terminated timely when recipients become ineligible by (a) correcting the Colorado Benefits Management System (CBMS) problem related to the Transitional Medicaid program to ensure prompt termination of eligibility when a beneficiary does not submit a required Transitional Benefits Report, (b) establishing the CBMS alert to notify caseworkers who maintain recipients' eligibility in the Transitional Medicaid program, and (c) ensuring that county departments of human/social services and Medical Assistance sites address all CBMS alerts in a timely manner.	93.777, 93.778 (A)(B)(E)(G) HHS	a. Agree b. Agree c. Partially Agree	a. and b. 7/2010-6/2011 c. 6/2011	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
56	III – 46	Ensure the accuracy of eligibility determination for Medicaid and the Children’s Basic Health Plan (CBHP) by (a) ensuring that any recipients improperly denied eligibility for the Medicaid 1931 program are re-analyzed for Medicaid eligibility, (b) identifying the ineligible recipients receiving Medicaid benefits who were eligible for CBHP and reclassifying the payments to ensure that the correct federal reimbursement was received, (c) identifying the recipients approved for CBHP eligibility who were improperly denied Medicaid eligibility and the medical payments for those recipients and reclassifying the payments to ensure that the correct federal reimbursement was received, and (d) continuing to review the med span and the other system issues identified and make any changes to the Colorado Benefits Management System that are determined necessary to correct these issues.	93.767, 93.777, 93.778 (A)(B)(E)(G) (M) HHS	Agree	7/2010	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
57	III – 50	Improve controls over payments to laboratory providers for the Medicaid program by (a) continuing to work to implement the Medicaid Management Information System (MMIS) edits necessary for accepting complete certification information from providers and verifying that the edits are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements; (b) continuing to implement its alternative method to verify that only providers with CLIA certification are receiving payments through the Medicaid program until the MMIS edits have been implemented; (c) continuing to review laboratory payments to identify providers who are not certified and are receiving payments, including the completion of the review of 2008 through 2010 laboratory payments; and (d) identifying and recovering any payments made to providers that were not CLIA-certified, as appropriate.	93.777, 93.778 (A)(B)(E)(N) HHS	Agree	a. 7/2011 b. 7/2011 c. 12/2011 d. 12/2011	Donna Kellow (303) 866-3676
58	III – 55	Improve its controls over eligibility of Medicaid providers by (a) ensuring that the Medicaid Management Information System (MMIS) contains current licensing information for all Medicaid providers that are required to have a license; (b) developing, implementing, and documenting a process for verifying the current licensure of all providers that are required to have a license, including out-of-state providers; (c) ensuring that all providers have valid current provider participation agreements; and (d) ensuring that all providers have a National Provider Identification number recorded in MMIS, if applicable.	93.777, 93.778 (A)(B)(N) HHS	Partially Agree	6/2011	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
59	III – 59	Ensure that county departments of human/social services and Medical Assistance (MA) sites are researching and resolving Income, Eligibility, and Verification System (IEVS) data discrepancies for the Medicaid and Children’s Basic Health Plan programs (CBHP) by (a) ensuring that all county departments of human/social services and MA sites have access to IEVS data, (b) ensuring county departments of human/social services and MA sites are researching and resolving Medicaid IEVS data discrepancies as required by federal regulations and in accordance with the State Plan filed with the federal government by implementing CBMS changes that do not adversely affect other programs, (c) ensuring that all county departments of human/social services and MA sites research and resolve any discrepancies as required by state regulations for the CBHP program, and (d) incorporating IEVS requirements identified in state regulations within the CBHP program’s State Plan and within the Department rules for this program.	93.767, 93.777, 93.778 (A)(B)(E)(M) HHS	Agree	a. 7/2011 b. 7/2011 c. 7/2011 d. 1/2012	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
60	III – 63	Improve controls over Medicaid program eligibility determinations and data entry into Colorado Benefits Management System by (a) ensuring that county departments of human/social services and Medical Assistance (MA) sites have in place effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process; (b) reviewing counties' and MA sites' data input and monitoring their supervisory reviews; and (c) continuing to expand the Medicaid training and technical assistance provided to counties and MA sites, with an emphasis on improving data entry accuracy.	93.777, 93.778 (A)(B)(E)(M) HHS	Agree	2/2011 – 6/2011	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
61	III – 67	Improve its controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by (a) continuing to seek approval from the federal government for the Department’s methodology for calculating and reporting family planning program expenditures; (b) developing and implementing written policies and procedures for the methodology approved by Centers for Medicare and Medicaid Services CMS; (c) continuing to work to train all staff involved with the methodology on adopted Department policies and procedures; (d) maintaining all supporting documentation used for the calculation of the family planning expenditures; (e) ensuring that supervisors review the data, the calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government; (f) ensuring that all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures; and (g) ensuring that family planning expenditures are calculated and reimbursed annually at the highest reimbursement percentage allowed by federal regulations.	93.777, 93.778 (A)(B)(E)(N) HHS	Agree	a. Implemented b. 8/2011 c. 8/2011 d. Implemented e. 8/2011 f. 8/2011 g. 8/2011	Greg Tanner (303) 866-2764
62	III – 71	Improve documentation of controls over subrecipient monitoring for Medicaid and the State Children’s Health Insurance Program by implementing or updating written policies and procedures for all identified subrecipients, as appropriate.	93.767, 93.777, 93.778 (M) HHS	Agree	7/2011	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
63	III – 76	Improve controls over documentation in Medicaid and Children’s Basic Health Plan (CBHP) case files to support eligibility by (a) continuing to work toward monitoring counties and Medical Assistance (MA) sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations, (b) requiring that counties and MA sites review case files to ensure consistency of information between the case file and the Colorado Benefits Management System, (c) continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements, and (d) enforcing supervisory review processes and corrective action plans by following up on problems identified through the Department’s monitoring program and this audit.	93.767, 93.777, 93.778 (A)(B)(E)(M) HHS	Agree	12/2010 – 6/2013	Donna Kellow (303) 866-3676
64	III – 81	Ensure that county departments of human/social services and Medical Assistance (MA) sites meet program processing timeline requirements for Medicaid and Children’s Basic Health Plan (CBHP) eligibility by (a) using existing mechanisms, such as CBMS reports and the Application Overflow Unit, to identify all cases, including long-term-care cases that exceed processing guidelines and (b) working with county departments of human/social services and MA sites to improve the application processing timeliness by offering technical assistance that focuses on the cause of untimely processing to ensure that new cases and redeterminations for Medicaid and for the CBHP program are processed within state and federal guidelines.	93.767, 93.777, 93.778 (E)(M) HHS	Agree	6/2011	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
65	III – 85	Improve controls over the processing of medical claims for the Medicaid program by (a) seeking approval from the State Medical Board on the establishment of the pricing method for equipment repairs; (b) completing its review of the types of claims for individuals eligible for both Medicaid and Medicare that are exempt from Lower of Pricing, modifying the Medicaid State Plan and Department rules, as necessary, to include these exemptions, and submitting the State Plan modifications to the federal government for approval; and (c) denying claims that are not in accordance with state regulations on timely filing requirements and reviewing the establishment of Medicaid Management Information System edits for timely filing.	93.777, 93.778 (B) HHS	a. Agree b. Agree c. Partially Agree	a. 6/2011 b. 1/2011 c. 6/2011	Donna Kellow (303) 866-3676
66	III – 89	Improve controls over the manual processing of occupational and physical therapy claims by (a) providing training to employees who manually process claims to ensure claims are processed in accordance with policy requirements, (b) researching and resolving the issuance of claims where the provider numbers on the claim do not match the provider numbers on the prior authorization, and (c) continuing to seek recovery of the erroneous payments identified in the Fiscal Year 2009 audit and seeking recovery for erroneous payments identified in the Fiscal Year 2010 audit.	93.777, 93.778 (A)(B)(E) HHS	Agree	6/2011	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
67	III – 93	Ensure compliance with the Deficit Reduction Act (DRA), the Children’s Health Insurance Program Reauthorization Act, and related federal regulations governing Medicaid and the Children’s Basic Health Plan (CBHP) programs by (a) ensuring that all Medicaid applications include the citizenship and identity documentation required by DRA prior to approval or denial of eligibility for Medicaid and the CBHP program, (b) obtaining and maintaining citizenship and identity documentation in all CBHP case files, and (c) ensuring that citizenship and identity documentation for all recipients identified in the audit is included in recipients’ case files or terminating the recipients’ eligibility for the program.	93.767 (E)(M) HHS	Agree	1/2010 – 6/2013	Donna Kellow (303) 866-3676
68	III – 97	Improve its monitoring of the nursing facility rate-setting process by (a) using the options available under state rules for enforcing requirements for the submission of cost reports by the nursing facilities in cases where facilities are delinquent in submitting the reports and (b) working with the State Medical Services Board to incorporate into state rules the process for establishing interim rates for nursing facilities under the Medicaid program to ensure that state rules align with the practices used by the Department.	93.777, 93.778 (N) HHS	Agree	9/2011	Donna Kellow (303) 866-3676

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69	III – 100	Improve its controls over the allocation of expenditures by (a) correcting the percentages applied to the Medicaid, Children’s Basic Health Plan (CBHP), and the Old Age Pension (OAP) programs; (b) strengthening its supervisory review process to ensure the accuracy of expenditure allocations among Medicaid, CBHP, and OAP programs; (c) reviewing all CBMS allocation transactions that were recorded during Fiscal Year 2010 and ensuring that these were accurately recorded; and (d) requesting reimbursement for the federal funds identified in the audit and through the Department’s review.	93.767, 93.777, 93.778 (B)(G)(L) HHS	Agree	a. 6/2011 b. 2/2011 c. 6/2011 d. 6/2011	Donna Kellow (303) 866-3676
Department of Higher Education						
Colorado State University(CSU) and Colorado State University—Pueblo (CSU-P)						
70	III – 107	Ensure that the institutional charges used in the return of Title IV funds calculations relate to the appropriate payment period and that all charges meet the criteria in federal regulations.	84.007, 84.032, 84.038, 84.063, 84.375, 84.376 (N) ED	Agree	CSU - 8/2010 CSU-P – 10/2010	CSU Sandy Calhoun (970) 491-6321 CSU—P Harvey Wildes (719) 549-2952
Colorado State University						
71	III – 109	Implement procedures to ensure consistency in its Fiscal Operations Report and Application to Participate reporting so that all required information is reported accurately.	84.007, 84.033, 84.038 (L) ED	Agree	6/2011	Sandy Calhoun (970) 491-6321

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Colorado School of Mines						
72	III – 111	Implement policies and procedures to ensure all subrecipients who receive American Recovery and Reinvestment Act subawards have a valid Central Contractor Registration prior to the subaward being made.	81.087 (M) DOE	Agree	12/2010	Roger Cusworth (303) 273-3109
Colorado Community College System						
73	III – 116	Work with the Community College of Denver to strengthen controls over payroll and evaluate costs charged to grants by (a) implementing policies and procedures to ensure confirmation reports are properly reviewed by the CCD's Controller and submitted to the system office prior to final processing, including review of diagnostic reports to identify unusual amounts; (b) implementing policies and procedures to ensure overload assignments are properly evaluated and approved in accordance with Board policy; (c) training employees on Board policy, including employment of immediate family members; and (d) evaluating overload assignments charged to federal and private grants, as identified by its Internal Audit Department, to determine if the costs were allowable.	93.600 (A)(B) HHS	Agree	a. 11/2010 b. 11/2010 c. 1/2011 d. 11/2010	Lisa Grefrath (303) 595-1575

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74	III – 119	Work with Pueblo Community College (PCC) and Red Rocks Community College (RRCC) to strengthen policies and procedures over the student financial aid process by (a) ensuring adequate and timely communication between financial aid advisors and directors of financial aid when students withdraw so that the returns of Title IV funds can be determined properly and completed in a timely manner in accordance with program requirements and (b) ensuring RRCC financial aid personnel are knowledgeable of batch errors impacting return of Title IV funds and how to correct the errors in a timely manner.	84.063, 84.268 (N) ED	Agree	PCC – 9/2010 RRCC – 7/2010	Lisa Grefrath (303) 595-1575
75	III – 122	Work with Pueblo Community College (PCC) and Red Rocks Community College (RRCC) to implement policies and procedures to ensure that borrower data transmission reconciliations are performed and reconciling items are addressed in a timely manner and evidence supporting the reconciliation is maintained for review.	84.268 (N) ED	Agree	PCC – 1/2011 RRCC – 12/2010	Lisa Grefrath (303) 595-1575
Adams State College						
76	III – 124	Ensure all documentation that supports eligibility for Federal Student Financial Aid is retained by scanning all documentation into Banner Xtender.	84.063 (E) ED	Agree	1/2011	Bill Schlaufman (719) 587-1699

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College Assist						
77	III – 127	Improve its controls for identifying accounts eligible for default aversion billings and accounts required for default aversion rebates by (a) modifying the loan database system configuration to include all rehabilitated or repurchased loans for eligibility of default aversion fees and required rebates and (b) establishing procedures to periodically test the accuracy and completeness of the default aversion billing and rebate query reports to ensure proper functioning of the new system.	84.032 (N) ED	Agree	1/2011	Patricia Bergin (720) 264-8516
Department of Human Services						
12	II – 44	Maximize available federal funds for the Child Support Enforcement program by working with the federal oversight agency to ensure that the Department accesses all federal funds available to Colorado.	N/A	Agree	6/2011	N/A
13	II – 46	Ensure that the financial data in COFRS related to counties' administration of public assistance programs are accurate and complete by (a) reconciling approximately \$1.7 million discrepancy between the County Financial Management System (CFMS) and COFRS for amounts due the counties as of the end of Fiscal Year 2010, (b) developing a procedure by which to reconcile CFMS and COFRS data each month, and (c) assigning responsibility to specific employees for conducting the monthly reconciliation process and the supervisory review of the process.	N/A	Agree	6/2012	N/A

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14	II – 50	Improve controls over payroll and ensure the enforcement of policies and procedures by (a) reviewing payroll adjustments to ensure that they are calculated correctly; (b) maintaining the appropriate documentation in personnel files, including current contracts as appropriate; (c) ensuring that payroll information is entered into Colorado Personnel Payroll System in a timely manner; and (d) ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review.	N/A	Agree	a. 3/2011 b. 6/2011 c. 6/2011 d. 3/2011	N/A
15	II – 53	Improve controls over financial reporting for Medicare Part D revenue and receivables at the Fort Logan and Pueblo Mental Health Institutes by ensuring that monthly and fiscal year-end reconciliations are performed between the Part D revenue and related accounts receivable balances in COFRS and billings from the pharmacy subsystem in AVATAR, and making adjustments as appropriate.	N/A	Agree	6/2011	N/A
16	II – 56	Improve its internal controls over expenditures made using purchasing cards by (a) effectively training approving officials and cardholders on their responsibilities to ensure compliance with Department policy, (b) continuing the Department's internal purchasing card audits and ensuring that the actions taken by approving authorities in response to cardholder violations are adequate, (c) improving communication of the requirement that purchasing card accounts must be closed in a timely manner upon employee termination, and (d) improving its review of the coding of all procurement card purchases accurately in COFRS.	N/A	Agree	a. 12/2011 b. 6/2011 c. 6/2011 d. 6/2011	N/A

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17	II – 59	Improve controls over the expenditures for contracts for controlled maintenance and capital construction by ensuring that the Division of Facilities Management obtains all required authorizations under the Office of the State Architect, State Buildings Programs policy prior to payment.	N/A	Agree	12/2010	N/A
18	II – 62	Improve controls over financial reporting of revenue and accounts receivable at the Fitzsimons, Florence, and Trinidad nursing homes by implementing and formally documenting a reconciliation process in which monthly and fiscal year-end reconciliations are performed on revenue and related accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system, and making adjustments as appropriate.	N/A	Agree	11/2010	N/A
19	II – 64	Continue to improve controls over the monthly certification process in order to bring division and program compliance to a reasonable level.	N/A	Agree	1/2011	N/A
20	II – 66	Improve controls over the processing and depositing of cash receipts by (a) evaluating its process for compliance with timely deposit requirements in the State Fiscal Rules to ensure cash receipts are deposited in accordance with requirements and documenting procedures for improving the process and (b) training accounting staff who handle cash receipts on the new procedures.	N/A	Agree	2/2011	N/A

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21	II – 70	Ensure that financial information is accurately and completely recorded for the cash programs by (a) working with the eligibility systems administrators and JP Morgan Chase to obtain the needed reports to perform comprehensive reconciliations among the eligibility systems, County Financial Management System, and the State's electronic benefits transfer service provider to ensure that financial information is accurately and completely recorded and (b) investigating and resolving any discrepancies identified during the reconciliations.	N/A	Agree	9/2012	N/A

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22	II – 77	<p>Work with the Governor’s Office of Information Technology to improve the general IT controls over AVATAR by (a) promptly reviewing and implementing procedures regarding the use of group accounts for the Lab and Pharmacy modules and ensuring that mechanisms are in place either to prevent the use of group accounts or identify the individual using the group accounts; (b) implementing strong password parameters at the application and operating system levels that comply with State Cyber Security Policies; (c) reviewing the existing log rules to ascertain if current logging is sufficient; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized based on roles and evidence of role-based authorization is retained prior to their gaining access to the system; (f) generating and implementing log-in banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated; (i) hardening system configuration settings for Avatar, as recommended under separate cover; (j) implementing malware detection and prevention tools on the Unix server; (k) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in State Cyber Security Policies; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components to restore the system are in place; (p) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with State Cyber Security Policies, and off-site backup tapes are labeled and stored in a fireproof cabinet; (q) revising existing contracts to ensure that vendors must comply with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are met.</p>	N/A	a. – l. Agree m. Partially Agree n. – r. Agree	a. 5/2011 b. 6/2011 c. 7/2011 d. 6/2011 e. 3/2011 f. 12/2011 g. 8/2011 h. 7/2011 i. 1/2011 j. 3/2011 k. 12/2011 l. 10/2011 m. 7/2011 n. 7/2011 o. 8/2011 p. 9/2011 q. 6/2013 r. 6/2011	N/A

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23	II – 89	<p>Work with the Governor’s Office of Information Technology to improve the Count Financial Management System’s (CFMS) general computer controls by (a) promptly reviewing and implementing procedures to ensure that access to the “root” or “super-user” account can be traced to an individual user and user access to the “root” account is monitored on a regular basis for appropriateness. In addition, modifying configuration settings to ensure that changes made to system logs are logged separately and audited; (b) implementing strong password parameters at the application, database, and operating system levels that comply with State Cyber Security Policies; (c) reviewing the existing audit log rules to ascertain if current logging is sufficient. Generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity and successful and unsuccessful log-in attempts. Controlling access to activity logs to ensure that logs cannot be altered; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized, evidence of authorization (system access request forms) is retained, and a signed statement of compliance is available prior to gaining access to the system; (f) generating and implementing a log-in banner for the CFMS application; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and the security gaps identified are mitigated; (i) hardening system configuration settings for CFMS, as recommended under separate cover; (j) implementing malware detection and prevention tools on the CFMS server and a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current; (k) encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating complete disaster recovery and business continuity plans for CFMS; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (p) ensuring that off-site backup tapes are labeled and stored in a fireproof cabinet; (q) updating existing contracts with CFMS vendors to ensure that the contracts require compliance with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are being met.</p>	N/A	a. – l. Agree m. Partially Agree n. – r. Agree	a. 8/2011 b. 8/2011 c. 8/2011 d. 8/2011 e. 10/2011 f. 8/2011 g. 8/2011 h. 10/2011 i. 8/2011 j. 8/2011 k. 8/2011 l. 10/2011 m. 7/2011 n. 9/2011 o. 10/2011 p. 10/2010 q. 8/2011 r. 8/2011	N/A

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24	II – 97	The Department of Human Services should work with the Department of Health Care Policy and Financing to ensure that the SAS 70 Type II review of Colorado Benefits Management System covers the entire financial audit period of July 1 through June 30.	N/A	Agree	4/2012	N/A
78	III – 134	Continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Supplemental Nutrition Assistance Program/Food Assistance program. Specifically, the Department should strengthen its monitoring and reviews of counties' data entry of income, expense, and restoration payment data, processing of redetermination and change report forms, and investigation of Income, Eligibility, and Verification System alerts.	10.551, 10.561 (A)(B)(E)(M) USDA	Agree	Implemented and Ongoing	Sue McGinn (303) 866-5098
79	III – 137	Take steps to correct the system problems related to inappropriate restoration payments in the Colorado Benefits Management System to reduce the risk of errors in benefit payments to Supplemental Nutrition Assistance Program/Food Assistance program recipients.	10.551, 10.561 (A)(B)(E) USDA	Agree	6/2011	Sue McGinn (303) 866-5098
80	III – 140	Continue working with Food and Nutrition Services to adjust the ending balance in the federal reporting system to accurately reflect the balances in Colorado Benefits Management System.	10.551, 10.561 (L) USDA	Agree	1/2011	Sue McGinn (303) 866-5098
81	III – 142	Resume routine monitoring of county departments of human/social services for the Child Care and Development Fund Program Cluster to ensure that the counties are correctly calculating parental fees and are charging only allowable costs to the federal Child Care and Development Fund grant.	93.575, 93.596, 93.713 (A)(B)(E)(M) HHS	Agree	1/2011	Rosemarie Allen (303) 866-5943

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
82	III – 145	<p>Improve controls related to manual overrides of Colorado Child Care Assistance Program eligibility determinations within the Child Care Automated Tracking System (CHATS) by (a) completing the drafting and implementation of rules governing the acceptable reasons for overrides and documentation required at the counties to support them; (b) requiring that counties establish supervisory review and approval for all overrides; (c) ensuring that county case managers and supervisors are adequately trained in proper procedures for overrides; (d) building automatic supervisory review, approval, and reporting capabilities into the CHATS replacement system; and (e) monitoring overrides through the use of reports that identify state and county trends and irregularities, and ensuring proper follow up.</p>	<p>93.575, 93.713 (A)(B)(E)(M) HHS</p>	Agree	3/2011	<p>Rosemarie Allen (303) 866-5943</p>

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83	III – 148	Ensure that county departments of human/social services properly authorize child care for Colorado Child Care Assistance Program (CCCAP) participants by (a) completing the drafting and implementation of rules clarifying that counties shall only authorize the amount of child care needed by CCCAP families based on their schedule of eligible activities; (b) working with counties to improve the counties' internal control systems, such as requiring all counties to conduct monthly CCCAP case file reviews that identify errors in their case management and the causes behind those errors and require corrective actions to prevent future errors; (c) improving the monitoring of the counties' CCCAP operations by revising its county case file review process to include developing a risk-based approach that reviews those counties that manage larger CCCAP caseloads and determines why counties make errors, such as improperly authorizing CCCAP care or miscalculating an applicant's income, and whether counties have adequate CCCAP internal control systems in place; and (d) requiring that counties submit corrective action plans to address problems identified in part (c) and following up on these plans as appropriate.	93.575, 93.713 (A)(B)(E)(M) HHS	Agree	3/2011	Rosemarie Allen (303) 866-5943

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
84	III – 151	Improve county departments of human/social services' reviews of Colorado Child Care Assistance Program provider attendance records by (a) verifying that counties are conducting the reviews in accordance with Department regulations during the Department's monitoring reviews, (b) providing guidance to the counties on how to select samples of providers' attendance sheets for reviews, and (c) revising Department regulations to require that counties implement a risk-based approach for conducting the reviews.	93.575, 93.713 (A)(B)(M) HHS	Agree	3/2011	Rosemarie Allen (303) 866-5943
85	III – 153	Improve its oversight of county-owned child care centers to ensure an arm's-length bargaining relationship between counties and their county-owned providers by reviewing and approving all rates negotiated between county departments of human/social services and their county-owned child care centers.	93.575, 93.713 (A)(B)(M) HHS	Agree	11/2010	Rosemarie Allen (303) 866-5943
86	III – 156	Improve its oversight of quality initiative spending by county departments of human/social services by (a) requiring counties to institute formal grant processes for distributing quality initiative funds to child care providers and reviewing the counties' grant processes to ensure that counties distribute and monitor funds appropriately; (b) ensuring that guidance given to counties about the allowability of types of quality initiative expenditures reflects current Department policy and federal requirements; and (c) clarifying whether administrative expenses and payments for the expenses of other programs such as Head Start are appropriate uses of county quality initiative funds and, if so, establishing limits for these expenses.	93.575, 93.713 (A)(B)(M) HHS	Agree	11/2010	Rosemarie Allen (303) 866-5943

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87	III – 159	Ensure that county departments of human/social services pay foster care rates that reflect the foster child’s level of care and service needs by continuing to work with counties to develop and implement a validated, statewide level-of-care assessment tool; (b) updating the Trails system to include fields for recording the child’s level of care and requiring counties to include this information in Trails whenever they enter new provider rates; and (c) conducting periodic file reviews at counties and analysis of actual rates paid by counties to ensure they are using level-of-care tools to assist with setting and negotiating appropriate foster care rates.	93.658 (B) HHS	Disagree	N/A	Lloyd Malone (303) 866-4365
88	III – 162	Continue to work on identifying and implementing options for improving cost information to evaluate county administrative and case management costs in the child welfare allocation model used in the foster care system.	93.658 (B) HHS	Agree	7/2012	Lloyd Malone (303) 866-4365
89	III – 164	Improve controls over administrative foster care funds expended by child placement agencies (CPAs) by (a) evaluating the substance of the relationship between counties and CPAs based on OMB <i>Circular A-133</i> criteria and concluding whether CPAs should be considered vendors or subrecipients, (b) implementing requirements for audits of CPAs in accordance with the determination suggested in part (a) of the recommendation, (c) establishing procedures to review the CPA audits and follow up on any findings identified, and (d) evaluating options for reviewing the allowability and appropriateness of CPA expenditures made with child welfare funds.	93.658 (B) HHS	Disagree	N/A	Lloyd Malone (303) 866-4365

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90	III – 167	Ensure that child placement agencies (CPAs) pass along the correct child maintenance payments received from county departments of human/social services to foster parents by (a) implementing routine, periodic reviews of the payments made from CPAs to foster parents to ensure that they match the payments received from counties and (b) following up on identified over- or underpayments to foster parents to determine why the incorrect payments were made and to require that counties and CPAs rectify all incorrect payments.	93.658 (A)(B) HHS	a. Agree b. Disagree	a. 1/2011 b. N/A	Lloyd Malone (303) 866-4365
91	III – 171	Strengthen controls over the -Income Energy Assistance Program, through improved training, county monitoring, and supervisory review processes, to ensure that eligibility is determined in a timely manner, that benefit amounts are calculated correctly, and that complete and accurate documentation is maintained in the case files.	93.568 (A)(B)(E)(M) HHS	Agree	6/2011	Todd Jorgensen (303) 861-0325
92	III – 173	Strengthen controls over the recording of expenditures for the Low-Income Energy Assistance Program by providing additional training to accounting staff and by strengthening review over the coding of transactions by the program accountant and by the supervisor.	93.568 (B)(L) HHS	Agree	9/2010	Todd Jorgensen (303) 861-0325
93	III – 175	Implement planning, tracking, and monitoring procedures to ensure compliance with all federal earmarking requirements for the -Income Energy Assistance Program grant.	93.568 (B)(G) HHS	Agree	6/2011	Todd Jorgensen (303) 861-0325

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94	III – 179	Work with the Governor’s Office of Information Technology to improve the -Income Energy Assistance Program (LEAP) system’s general computer controls by (a) generating, reviewing, and retaining application and system activity logs (i.e., audit logs) to identify and investigate anomalous activity at the application level and monitoring successful and unsuccessful log-in attempts at the Top Secret level; (b) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (c) identifying and documenting LEAP user profiles that, when combined, provide incompatible system privileges; (d) identifying and updating the IT policies and procedures that are outdated; (e) ensuring that all users, prior to gaining access to the LEAP system, receive introductory system level training and have read and acknowledged the Department’s statement of compliance; (f) encrypting all data transmissions containing sensitive data, including user credentials; and (g) documenting a business continuity plan.	93.568 (A)(B)(E) HHS	Agree	a. 2/2011 b. 3/2011 c. 11/2011 d. 6/2011 e. 6/2011 f. 6/2011 g. 6/2011	Sharon Perko (303) 866-7315
95	III – 183	Further strengthen controls over the Title IV-E Adoption Assistance program by ensuring, through training and monitoring programs, that county caseworkers are aware of all federal and state eligibility requirements and are maintaining all required documentation in the case files.	93.659 (A)(B)(E)(M) HHS	Agree	1/2011	Sharen Ford (303) 866-3197
96	III – 187	Strengthen controls over the Vocational Rehabilitation program by ensuring, through training and monitoring, that counselors comply with federal and state documentation requirements, maintain all required documentation in the case files, and determine eligibility within the time frames outlined in regulations.	84.126, 84.390 (A)(B)(E)(M) HHS	Agree	4/2011	Nancy Smith (303) 866-4150

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97	III – 191	Continue to strengthen controls over the Child Support Enforcement program to ensure that counties enforce medical support obligations where appropriate, provide services within the required time frames, and conduct all required communication with interested parties.	93.563 (M)(N) HHS	Agree	6/2011	John Bernhart (303) 866-3985
98	III – 195	Continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Temporary Assistance for Needy Families/Colorado Works program. The program should strengthen its monitoring and reviewing of counties' case file documentation and data entry. The program should also consider ways to improve the case management process by using available resources.	93.558, 93.714, 93.716 (A)(B)(E)(M) HHS	Agree	Ongoing	William Hanna (303) 866-5900
99	III – 197	Ensure that the HUD-required depository agreement is put into place with the State's financial institution for the Housing Choice Vouchers Program. Additionally, the Department should actively monitor HUD requirements to ensure its awareness of and compliance with these requirements.	14.871 (N) HUD	Agree	6/2011	Paulette St. James (303) 866-7350

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100	III – 202	Improve controls over its flexplace program by (a) designating one division or manager to centrally track the Department’s flexplace arrangements and costs, as well as ensuring the program functions consistently across the Department; (b) ensuring the Department of Personnel & Administration’s (DPA) flexplace policy is consistently followed, including the proper use of DPA flexplace application and agreement forms; and (c) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace.	93.575, 93.596, 93.713, 93.658 (A)(B) HHS	a. Partially Agree b. Agree c. Agree	1/2011	Rosemarie Allen (303) 866-5943 Brad Mallon (303) 866-4700
101	III – 205	Improve its controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by (a) continuing to ensure that the staff who prepare the exhibits and supporting documentation receive adequate training each year on exhibit preparation; (b) continuing to conduct secondary reviews of exhibits, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibits; and (c) ensuring that Department officials verify that the nature and classification of information reported on the exhibits are correct.	93.558, 93.714, 93.716, 93.563, 93.568, 93.667, 93.658 (L) HHS	Partially Agree	9/2011	Richard Taylor (303) 866-2732 Valri Gimple (303) 866-5688

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102	III – 209	Improve controls over its federal program reporting by training program and accounting staff and supervisors on the procedures necessary to meet requirements for filing complete, accurate, and timely federal reports. This should include training supervisors on procedures for performing an appropriate review prior to submission.	84.126, 84.390, 93.659, 93.558, 93.714, 93.716, 93.563, 93.568, 93.667 (L) HHS	Agree	Implemented	Richard Taylor (303) 866-2732 Valri Gimple (303) 866-5688 Nancy Smith (303) 866-4150 Todd Jorgenson (303) 861-0325

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Department of Labor and Employment						
25	II – 102	Ensure the accuracy of the Unemployment Insurance Liability Account and timely employer refunds by (a) developing and documenting a methodology that uses the results of Department audits of employer refund balances to assess the accuracy of the recorded year-end liability balance and conclude on the accuracy of the COFRS balance based on the results of the detailed account evaluations performed during the year, (b) continuing the process started in Fiscal Year 2009 of evaluating the accuracy of the existing liability to employers for the overpayment of Unemployment Insurance taxes, (c) developing a plan to work with the Governor’s Office of Information Technology to make system changes to Colorado Automated Tax System (CATS) for posting real-time data into CATS, and (d) developing a plan to work with the Governor’s Office of Information Technology to make system changes to CATS to design an automated electronic interface between CATS and COFRS.	N/A	Agree	a. 3/2011 b. 7/2010 c. 12/2012 d. 12/2012	N/A
26	II – 105	Improve controls over cash management to ensure state funds are reimbursed in a timely manner by (a) establishing written procedures for performing Unemployment Insurance (UI) cash draw downs that include procedures for transferring garnished UI benefits to the Department of Human Services and (b) performing a detailed review over the benefit payments spreadsheet supporting the UI cash draw amounts.	N/A	Agree	a. 1/2011 b. Implemented	N/A

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Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
27	II – 107	<p>Improve information technology controls over the Colorado Unemployment Benefits System (CUBS) and the Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity; (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes; and (f) implementing an annual security awareness program that addresses topics relevant to CUBS and CATS and the data they contain and process.</p>	N/A	Agree	a. 7/2010 b. 12/2010 c. 12/2010 d. 12/2010 e. 7/2010 f. 12/2010	N/A
103	III – 213	<p>Ensure compliance with federal Benefit Accuracy Measurement (BAM) regulations for the Unemployment Insurance program by (a) completing the number of reviews required by the U.S. Department of Labor, (b) ensuring reviews contain documentation of an adequate supervisory review, and (c) assessing its current demands on BAM staff at the beginning of 2011 and contacting the U.S. Department of Labor if additional assistance is deemed necessary.</p>	17.225 (N) DOL	Agree	12/2011	Shawn Milne (303) 318-8101

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Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
104	III – 216	Improve controls over federal reporting by (a) instituting a secondary review and approval process to ensure amounts recorded on reports to the U.S. Department of Labor are accurately reported and supported by source documentation, (b) implementing system corrections within the Colorado Unemployment Benefits System to correct the carry-forward balances in the Employment and Training Administration (ETA) 227 report, and (c) establishing and implementing procedures to maintain supporting documentation used in preparing the ETA 581 reports as required by federal requirements.	17.225 (L) DOL	Agree	a. 1/2011 b. 6/2011 c. 2/2011	Shawn Milne (303) 318-8101
105	III – 219	Improve controls over reporting federal expenditures and the preparation of the Exhibit K by (a) developing formal, written procedures for preparing the Exhibit K and maintaining supporting documentation and (b) completing and documenting the Exhibit K grant/program component reviews and lead supervisory reviews prior to the Exhibit K submission.	17.225 (N) DOL	Agree	1/2011	Shawn Milne (303) 318-8101
Department of Natural Resources						
28	II – 113	Ensure that its accounting and purchasing sections have adequate controls and enforce Department policies and procedures over procurement cards to mitigate the risk of misappropriation of Department assets.	N/A	Agree	6/2011	N/A
29	II – 115	The Department of Natural Resources and the Colorado State Land Board should improve the accuracy of financial information on COFRS by performing detailed analyses of balance sheet accounts on a quarterly basis.	N/A	Agree	3/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
30	II – 117	Work with the Division of Wildlife to improve controls over the recording of capital assets on COFRS by performing a thorough review of all journal vouchers recording capital assets, including donated property easements and related support, to ensure that amounts posted are correct.	N/A	Agree	6/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Personnel & Administration						
31	II – 124	<p>Work with the Governor’s Office of Information Technology to improve the Colorado Unemployment Benefits System (CUBS) general computer controls by (a) promptly implementing a strong password that complies with State Cyber Security Policies; (b) reviewing all CUBS’ users IDs and ensuring that each ID is associated with an identified and documented owner; (c) modifying CUBS’ security configurations to lock users out of the system after three failed log-in attempts and lock the user’s session after 15 minutes of inactivity; (d) ensuring that users submit user access request forms that are authorized by the appropriate supervisor; (e) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (f) generating, reviewing, and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful log-in attempts; (g) generating and implementing a log-in banner for CUBS; (h) documenting a disaster recovery plan that incorporates all components as listed in State Cyber Security Policies; (i) ensuring that the hardware required to restore CUBS is in place or can be provided through a contractor within the recovery time period specified by CUBS’ business owner; (j) hardening system configuration settings for CUBS, as recommended under separate cover; and (k) reviewing and updating the existing contract with the Columbia Ultimate Solutions company, the owners of CUBS, to require the company’s compliance with State Cyber Security Policies.</p>	N/A	Agree	a. 7/2010 b. 4/2011 c. 7/2010 d. 4/2011 e. 7/2011 f. 6/2011 g. 7/2010 h. 6/2011 i. 7/2010 j. 6/2011 k. 7/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Public Health and Environment						
106	III – 223	Improve controls over the Investigations and Technical Assistance program by ensuring compliance with federal debarment and suspension requirements for all entities from which goods are purchased and maintaining documentation to support that verification procedures were performed.	93.283 (I) HHS	Agree	7/2010	Scott Toland (303) 692-2105
Department of Revenue						
32	II – 132	Strengthen controls over EFT payments by reinstating the reconciliation between the Department’s internal revenue accounting systems and COFRS.	N/A	Agree	6/2011	N/A
33	II – 135	Strengthen its internal controls over the processing of severance tax returns by ensuring that reviews by staff are conducted as required by Department policy and procedures, reviews are thorough and accurate, and all errors identified during reviews are properly addressed.	N/A	Partially Agree	1/2011	N/A
34	II – 137	Improve controls over income tax refunds by (a) ensuring that staff follow current policies over the processing of tax returns and (b) strengthening the manual review process and correcting system edits over the processing of income tax returns to ensure accuracy.	N/A	Partially Agree	Ongoing	N/A
35	II – 140	Improve controls over the accuracy and completeness of tax receipts and revenue recorded on state systems by ensuring that the Department’s quality assurance procedures are operating as intended.	N/A	Agree	3/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
36	II – 143	Work with the Governor’s Office of Information Technology to improve the Revenue Accounting System system’s general computer controls by (a) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and by linking the human resources and user access management functions to ensure that access for terminated users is removed in a timely manner; (b) reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and inappropriate attempts to access the system; and (c) implementing consistent user access management procedures to ensure that, prior to gaining access to the relevant information systems, a user’s access request forms are authorized, users sign the Department’s statement of compliance forms, and the access request forms are retained for the time frame required by State Cyber Security Policies.	N/A	Agree	a. 7/2011 b. 7/2011 c. 4/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
37	II – 147	Work with the Governor’s Office of Information Technology to improve the Automated Accounts Receivable and Audit Processing system’s general computer controls by (a) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and linking the human resources and user access management functions to ensure that the access of terminated users is removed in a timely manner; (b) reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and access violation attempts; (c) implementing consistent user access management procedures to ensure that all users, prior to gaining access to the system, are authorized to access the system and have signed the Department’s statement of compliance; and (d) retaining user access documentation, including the access request form and statement of compliance, for the time period specified by State Cyber Security Policies.	N/A	Agree	a. 7/2011 b. 7/2011 c. 4/2011 d. 4/2011	N/A
38	II – 151	Work with the Governor’s Office of Information Technology to improve GenTax’s general computer controls by (a) reviewing audit rules on a periodic basis to ensure that logging meets federal and state requirements; (b) hardening system configuration settings for GenTax, as recommended under separate cover; and (c) documenting a disaster recovery plan that incorporates all components listed in State Cyber Security Policies and testing the plan on a regular basis.	N/A	Agree	a. 7/2011 b. 7/2011 c. 8/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
39	II – 155	Work with the Governor’s Office of Information Technology to improve the Colorado State Titling and Registration System’s (CSTARS) general computer controls by (a) implementing strong password parameters at the application level that comply with State Cyber Security Policies; (b) reviewing user access management procedures to ensure that access is commensurate with users’ job responsibilities and user access request forms are maintained for the time period specified by State Cyber Security Policies; (c) establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department should establish a procedure to ensure that terminated users are removed in a timely manner, users’ access reflects their job responsibilities, and users are required to acknowledge the Department’s policies and procedures prior to gaining access to CSTARS; (d) generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity, successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users; (e) generating and implementing a log-in banner for the CSTARS application; and (f) hardening system configuration settings for CSTARS.	N/A	a. Agree b. Agree c. Partially Agree d. Agree e. Agree f. Agree	a. 7/2011 b. 7/2011 c. 6/2011 d. 1/2012 e. Implemented f. 1/2012	N/A
40	II – 158	Ensure that procurement card program guidelines adequately address required reviews of signatures and that staff follow all procurement card program guidelines.	N/A	Partially Agree	6/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
41	II – 161	Require all employees, regardless of status, to acknowledge that they have an understanding of Department policies regarding performance and conduct by signing Statements of Understanding. The Department should also improve the procedures over the preparation of the tracking spreadsheet to ensure that all employees are included on the tracking spreadsheet.	N/A	Agree	2/2011	N/A
42	II – 164	Strengthen controls over travel expenditures by (a) providing training to staff and supervisors on State Fiscal Rules and policies related to travel and (b) ensuring that travel expense reimbursement forms are appropriately reviewed for accuracy and completeness, including ensuring the per diem rates are correct, prior to approval.	N/A	Agree	6/2011	N/A
43	II – 165	Strengthen controls over the security of tax warrants by ensuring that its new tax information system is designed to allow the internal transfer of funds for the collection of costs associated with county and special district taxes.	N/A	Agree	11/2010	N/A
Department of State						
44	II – 169	Ensure that monthly payroll reconciliations are accurate and complete by (a) ensuring that payroll adjustments have adequate supporting documentation and are mathematically accurate and (b) strengthening its existing supervisory review process to ensure that calculation errors and instances in which supporting documentation is lacking are identified and corrected prior to payment.	N/A	Partially Agree	1/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
45	II – 173	Strengthen its controls over travel expenditures by (a) ensuring that supervisors thoroughly review travel expenditure requests and resolve any problems, including coding errors, prior to approval and (b) ensuring that pre-approval is obtained and documented for overnight travel requests.	N/A	Partially Agree	1/2011	N/A
Office of the State Treasurer						
46	II – 175	Improve controls over its investment transactions by (a) maintaining debt rating supporting documentation for all purchased investments and (b) ensuring that reviewers adhere to review procedures related to documented debt ratings.	N/A	Agree	12/2010	N/A
107	III – 227	Implement its plan for monitoring counties' compliance with the earmarking requirements of the federal Secure Payments for States and Counties Containing Federal Lands program.	10.665 (G) USDA	Agree	1/2011	Charles Scheibe (303) 866-5826
Department of Transportation						
108	III – 231	Improve controls over the Highway Planning and Construction program and the Formula Grants under Section 5311 by expanding current subrecipient monitoring procedures to include a follow-up procedure for those subrecipients who are sent a letter requiring submission of a OMB <i>Circular A-133</i> audit report to ensure an audit report is actually submitted to the Department.	20.205, 20.509 (M) DOT	Agree	9/2011	Darrell Johnson (303) 757-9657

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
109	III – 233	Ensure that Department policies are being followed for the Highway Planning and Construction program to ensure compliance with Davis-Bacon Act requirements for all applicable construction contracts by reviewing certified payroll information submitted by contractors and subcontractors and maintaining documentation to support that verification procedures were performed.	20.205 (D) DOT	Partially Agree	9/2011	Darrell Johnson (303) 757-9657

Appendix A

Compliance Requirements

- (A) Activities Allowed or Unallowed
- (B) Allowable Costs/Cost Principles
- (C) Cash Management
- (D) Davis-Bacon Act
- (E) Eligibility
- (F) Equipment and Real Property Management
- (G) Matching, Level of Effort, Earmarking
- (H) Period of Availability of Federal Funds
- (I) Procurement, Suspension, and Debarment
- (J) Program Income
- (K) Real Property Acquisition and Relocation Assistance
- (L) Reporting
- (M) Subrecipient Monitoring
- (N) Special Tests and Provisions

Federal Entities

BIA - Bureau of Indian Affairs
CSREES - Cooperative State Research, Education, and Extension Service
DARPA - Defense Advanced Research Agency
DHS - Department of Homeland Security
DOC - Department of Commerce
DOD - Department of Defense
DOE - Department of Energy
DOJ - Department of Justice
DOI - Department of the Interior
DOL - Department of Labor
DOT - Department of Transportation
DVA - Department of Veterans Affairs
EAC - Election Assistance Commission
ED - Department of Education
EPA - Environmental Protection Agency
FEMA - Federal Emergency Management Agency
HHS - Department of Health and Human Services
HUD - Department of Housing and Urban Development
IMLS - Institute of Museum & Library Services
NASA - National Aeronautics and Space Administration
NEH - National Endowment for the Humanities
NIST - National Institute of Standards and Technology
NOAA - National Oceanic & Atmospheric Administration
NSF - National Science Foundation
SSA - Social Security Administration
USDA - United States Department of Agriculture

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**Net Passed Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2010
Increase (Decrease)**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ (63,936)	\$ (63,582)	\$ -	\$ -	\$ 354
Governor	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ 471,672	\$ 4,705,641	\$ (6,401,127)	\$ (5,050,560)	\$ (7,217,717)
Higher Education	\$ 3,582,939	\$ 13,232,516	\$ 4,533,587	\$ (8,886,259)	\$ 5,296,905
Human Services	\$ 483,104	\$ 341,095	\$ -	\$ (198,071)	\$ (340,080)
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ 656,446	\$ 1,928,533	\$ -	\$ (1,272,087)	\$ -
Law	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
Military and Veterans Affairs	\$ -	\$ 17,233	\$ -	\$ -	\$ 17,233
Natural Resources	\$ (385,532)	\$ -	\$ -	\$ (385,532)	\$ -
Personnel & Administration	\$ (556,219)	\$ -	\$ -	\$ (566,139)	\$ (9,920)
Public Health and Environment	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 13,559	\$ -	\$ -	\$ 13,559	\$ -
State	\$ 167	\$ -	\$ -	\$ -	\$ (167)
Transportation	\$ (516,861)	\$ 3,807,498	\$ -	\$ -	\$ 4,324,359
Treasury	\$ 28,627	\$ -	\$ -	\$ 28,627	\$ -
Net Increase (Decrease)	\$ 3,713,965	\$ 23,968,934	\$ (1,867,540)	\$ (16,316,462)	\$ 2,070,967

**Gross Passed Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2010**

Agency Name	Asset		Liability		Net Assets		Revenue		Expenditure	
Agriculture	\$	-	\$	-	\$	-	\$	676,648	\$	-
Corrections	\$	-	\$	-	\$	-	\$	-	\$	-
Education	\$	63,936	\$	64,290	\$	-	\$	-	\$	354
Governor	\$	-	\$	-	\$	-	\$	-	\$	-
Health Care Policy and Financing	\$	474,499	\$	4,705,641	\$	6,401,127	\$	5,114,087	\$	7,217,717
Higher Education	\$	33,212,106	\$	15,650,520	\$	6,750,189	\$	26,338,222	\$	38,422,008
Human Services	\$	483,104	\$	399,879	\$	-	\$	198,071	\$	354,480
Judicial	\$	-	\$	-	\$	-	\$	-	\$	-
Labor and Employment	\$	656,446	\$	1,928,533	\$	-	\$	1,272,087	\$	-
Law	\$	-	\$	-	\$	-	\$	-	\$	-
Legislative	\$	-	\$	-	\$	-	\$	-	\$	-
Local Affairs	\$	-	\$	-	\$	-	\$	-	\$	-
Military and Veterans Affairs	\$	-	\$	20,226	\$	-	\$	-	\$	20,226
Natural Resources	\$	385,532	\$	-	\$	-	\$	385,532	\$	-
Personnel & Administration	\$	845,075	\$	-	\$	-	\$	566,139	\$	9,920
Public Health and Environment	\$	-	\$	-	\$	-	\$	-	\$	-
Public Safety	\$	-	\$	-	\$	-	\$	-	\$	-
Regulatory Agencies	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue	\$	13,559	\$	-	\$	-	\$	13,559	\$	-
State	\$	106,061	\$	-	\$	-	\$	105,894	\$	167
Transportation	\$	516,861	\$	4,841,220	\$	-	\$	-	\$	4,324,359
Treasury	\$	28,627	\$	-	\$	-	\$	28,627	\$	-
	\$	36,785,806	\$	27,610,310	\$	13,151,316	\$	34,698,866	\$	50,349,231

**Net Posted Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2010
Increase (Decrease)**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ 265,548	\$ -	\$ 166,149	\$ (1,649,266)	\$ (1,333,370)
Corrections	\$ 260,482	\$ 8,045	\$ 190,743	\$ 61,694	\$ 2,874,543
Education	\$ 24,241,979	\$ 8,071,527	\$ 8,244,508	\$ (5,976,690)	\$ (12,705,213)
Governor	\$ 977,325	\$ -	\$ 876,325	\$ (481,677,038)	\$ (479,696,925)
Health Care Policy and Financing	\$ 149,754,357	\$ 247,378,293	\$ (60,502,227)	\$ (22,901,691)	\$ 14,458,236
Higher Education	\$ (164,749,143)	\$ 23,697,419	\$ (781,379,439)	\$ 2,184,505,396	\$ 1,594,576,471
Human Services	\$ 7,964,387	\$ 2,685,437	\$ 5,220,587	\$ (14,391,397)	\$ (11,904,338)
Judicial	\$ 329,858	\$ (14,535)	\$ 167,029	\$ 162,829	\$ 901,000
Labor and Employment	\$ (44,768,335)	\$ 22,629	\$ 5,548,243	\$ 2,197,384	\$ 53,363,131
Law	\$ 211,201	\$ 60,408	\$ 95,774	\$ 55,019	\$ 797,920
Legislative	\$ 87,072	\$ -	\$ 12,364	\$ 74,708	\$ 776,421
Local Affairs	\$ 3,815,081	\$ -	\$ 2,993,005	\$ (412,887)	\$ (742,378)
Military and Veterans Affairs	\$ 163,777	\$ -	\$ 84,335	\$ 79,442	\$ 242,809
Natural Resources	\$ (1,645,464)	\$ 1,231,290	\$ 28,808,445	\$ (31,372,621)	\$ 2,770,508
Personnel & Administration	\$ 249,977	\$ (714,683)	\$ 951,976	\$ 1,311,744	\$ (24,560,828)
Public Health and Environment	\$ 2,494,187	\$ 273,891	\$ 1,434,992	\$ 47,466	\$ (19,791)
Public Safety	\$ 360,737	\$ (2,839)	\$ 118,976	\$ (3,449,940)	\$ (2,549,935)
Regulatory Agencies	\$ 48,568	\$ -	\$ 229,201	\$ (195,633)	\$ 474,531
Revenue	\$ 5,002,381	\$ 1,040,301	\$ 1,561,646	\$ 2,265,760	\$ 1,737,694
State	\$ 152,940	\$ -	\$ 112,104	\$ 40,836	\$ 1,180,740
Transportation	\$ 35,565,631	\$ -	\$ (1,016,133,849)	\$ 609,361,467	\$ (440,749,121)
Treasury	\$ 61,491,526	\$ 16,405,494	\$ 30,501,376	\$ 17,671,663	\$ 3,087,007
Net Increase (Decrease)	\$ 82,274,072	\$ 300,142,677	\$ (1,770,697,737)	\$ 2,255,808,246	\$ 702,979,113

**Gross Posted Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2010**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ 631,780	\$ -	\$ 167,633	\$ 2,298,065	\$ 2,579,626
Corrections	\$ 652,834	\$ 9,721,709	\$ 8,870,986	\$ 538,110	\$ 26,031,321
Education	\$ 40,738,769	\$ 8,079,301	\$ 8,244,508	\$ 41,510,585	\$ 1,666,019,810
Governor	\$ 2,947,329	\$ -	\$ 2,996,934	\$ 483,949,042	\$ 485,443,997
Health Care Policy and Financing	\$ 180,066,427	\$ 247,383,093	\$ 66,107,633	\$ 349,412,779	\$ 583,326,890
Higher Education	\$ 2,274,823,622	\$ 60,400,724	\$ 988,762,783	\$ 3,807,054,008	\$ 3,249,681,403
Human Services	\$ 10,339,223	\$ 2,906,089	\$ 7,012,792	\$ 121,650,686	\$ 79,398,140
Judicial	\$ 25,809,678	\$ 553,757	\$ 468,628,400	\$ 4,156,493	\$ 4,926,385
Labor and Employment	\$ 80,519,136	\$ 51,161	\$ 5,548,243	\$ 18,603,179	\$ 61,081,709
Law	\$ 477,339	\$ 134,998	\$ 95,774	\$ 24,766,881	\$ 1,085,210
Legislative	\$ 111,800	\$ -	\$ 12,364	\$ 99,436	\$ 908,689
Local Affairs	\$ 9,801,091	\$ -	\$ 2,993,005	\$ 8,043,049	\$ 2,624,278
Military and Veterans Affairs	\$ 332,447	\$ -	\$ 84,335	\$ 288,112	\$ 663,363
Natural Resources	\$ 19,446,756	\$ 1,724,142	\$ 47,507,849	\$ 43,021,161	\$ 95,725,803
Personnel & Administration	\$ 4,937,193	\$ 1,122,449	\$ 51,567,603	\$ 65,117,703	\$ 43,426,140
Public Health and Environment	\$ 5,702,463	\$ 326,109	\$ 1,721,066	\$ 9,946,097	\$ 7,644,806
Public Safety	\$ 598,689	\$ 293,071	\$ 118,976	\$ 10,922,703	\$ 13,521,640
Regulatory Agencies	\$ 506,970	\$ -	\$ 229,201	\$ 837,449	\$ 1,815,656
Revenue	\$ 10,200,587	\$ 2,272,813	\$ 23,818,924	\$ 5,574,572	\$ 10,601,854
State	\$ 377,148	\$ -	\$ 112,104	\$ 265,044	\$ 1,180,740
Transportation	\$ 1,034,193,657	\$ 80,168,903	\$ 3,004,527,066	\$ 647,755,267	\$ 456,821,839
Treasury	\$ 135,742,456	\$ 326,504,746	\$ 30,501,376	\$ 165,517,666	\$ 13,897,202
	\$ 3,838,957,394	\$ 741,643,065	\$ 4,719,629,553	\$ 5,811,328,084	\$ 6,808,406,500

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