

# COLORADO OFFICE OF THE STATE AUDITOR



# SA

We Set the Standard for Good Government

STATE OF COLORADO

## STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 2018



FEBRUARY 2019

FINANCIAL AUDIT

THE MISSION OF THE OFFICE OF THE STATE AUDITOR  
IS TO IMPROVE GOVERNMENT  
FOR THE PEOPLE OF COLORADO

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# OFFICE OF THE STATE AUDITOR



February 05, 2019

DIANNE E. RAY, CPA  
—  
STATE AUDITOR

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, 2018. 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 Fiscal Year Ended June 30, 2018. The report includes our 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*; our Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance; and our Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state departments, institutions, and agencies. Our opinion on the State's financial statements is presented in the State's *Comprehensive Annual Financial Report for Fiscal Year 2018*, which is available under separate cover.

*Governmental Auditing Standards* allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be omitted if the omission is disclosed because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of certain findings to

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be sensitive in nature and not appropriate for public disclosure and have provided the details of these findings to management in a separate, confidential memorandum. Findings with omitted information include a disclosure of this omission.

In accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to financial reporting and 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.

A handwritten signature in black ink, appearing to read "D. F. K. R. J.", located at the bottom left of the page.



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# REPORT HIGHLIGHTS



STATEWIDE SINGLE AUDIT, FISCAL YEAR ENDED JUNE 30, 2018  
FINANCIAL AUDIT

STATE OF COLORADO

## FINANCIAL STATEMENT FINDINGS

- The State’s financial statements covered \$39.8 billion in total assets and \$37.3 billion in total expenditures for Fiscal Year 2018.
- We have issued an unmodified opinion on the State’s financial statements for the Fiscal Year Ended June 30, 2018. This means that the State’s financial statements presented fairly, in all material respects, and that the State’s financial position, results of all financial operations, and cash flows were in conformance with generally accepted accounting principles.
- We identified 37 internal control weaknesses related to compliance with internal control over financial reporting and one issue that is not related to internal controls and is therefore not classified.

## FEDERAL PROGRAM FINDINGS

- The State expended approximately \$12.7 billion in federal funds in Fiscal Year 2018. The four largest federal programs were:
  - ▶ Medicaid: \$5.5 billion
  - ▶ Student Financial Assistance: \$1.4 billion
  - ▶ Research and Development Cluster: \$891 million
  - ▶ Highway Planning and Construction: \$751 million
- We identified 29 internal control issues related to the State’s compliance with requirements applicable to major federal programs.
- We identified over \$1.2 million in known questioned costs related to federal awards granted to the State. The federal portion of the questioned costs was over \$628,000.

## OVERVIEW

This report presents our financial and compliance audit of the State of Colorado for Fiscal Year 2018.

The report may not include all financial- and compliance-related 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, including separately issued reports on audits of state departments, institutions, and agencies.

We made 67 recommendations to state departments and higher education institutions. Recommendations may be classified as both financial and federal; therefore, the total number of recommendations given does not match the number noted in the individual sections of this summary.

## 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 of March 2018 through December 2018. The purpose of this audit was to:

- Express an opinion on the State’s financial statements for the Fiscal Year Ended June 30, 2018.
- Express an opinion on the State’s Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2018.
- 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 years’ audit recommendations.

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This section summarizes our report on the State’s compliance with internal controls over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

## INTERNAL CONTROLS OVER FINANCIAL ACTIVITY AND FINANCIAL REPORTING

State departments are responsible for having adequate internal controls in place to ensure compliance with laws and regulations and with management’s objectives. In addition, state departments are responsible for reporting financial activity accurately, completely, and in a timely manner. As part of our audit, we reviewed state departments’ internal control processes, including policies and procedures, related to financial reporting, and tested samples of financial transactions to determine whether internal controls were adequate and that financial activity was reported properly. We identified the need for improvements in these areas at the following state departments:

- DEPARTMENT OF PERSONNEL & ADMINISTRATION’S OFFICE OF THE STATE CONTROLLER (OSC). We identified the following issues at the OSC:
  - ▶ Financial Reporting Controls. The OSC lacks internal controls over financial statement reporting to ensure conformance with Generally Accepted Accounting Principles (GAAP) and state statute. The OSA identified a \$663.4 million misstatement on the Cash Flows Statement. Classification: MATERIAL WEAKNESS.
  - ▶ Pay Date Shift at Higher Education Institutions. The State Controller could not demonstrate that the State complied with pay-date shift statutes for Fiscal Year 2018, specifically relating to higher education institutions. Classification: NOT CLASSIFIED–NOT AN INTERNAL CONTROL ISSUE.
  - ▶ Prior Period Adjustments. The OSC did not identify and disclose all material prior period adjustments in the financial statements and Comprehensive Annual Financial Report in accordance with GAAP during Fiscal Year 2018, which resulted in a \$21.1 million overstatement to Net Income. Classification: MATERIAL WEAKNESS.
  - ▶ Colorado Operations Resource Engine (CORE) Information Security. The OSC did not require the CORE vendor to include certain testing and reporting thereon. Classification: MATERIAL WEAKNESS.
  - ▶ OSC Year-End Adjustments to financial statements. The OSC did not have formal written procedures regarding the required fiscal year-end adjustments to the financial statements. Classification: SIGNIFICANT DEFICIENCY.
- DEPARTMENT OF CORRECTIONS. The Department lacked sufficient accounting controls over capital assets, which resulted in an \$11.5 million overstatement to capital asset-related accounts. Classification: SIGNIFICANT DEFICIENCY.
- DEPARTMENT OF HEALTH CARE POLICY AND FINANCING. The Department did not have adequate internal controls over certain accounting processes:

Professional standards define the following three levels of financial-related internal control weaknesses. Prior to each recommendation in this report, we have indicated the classification of the finding.

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.

A SIGNIFICANT DEFICIENCY is a moderate 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.

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 generally are reported to agencies in separate management letters and, therefore, would not be included in this report.

recording of cash receipt transactions and the reconciliation of payment information. Both resulted in \$6.9 million misstatements. Classification: SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT. The Department did not have sufficient accounting and financial reporting controls, which resulted in \$84.9 million in errors. Classification: SIGNIFICANT DEFICIENCY.

## INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY SYSTEMS

State departments, often in cooperation with the Governor's Office of Information Technology (OIT), are responsible for implementing, operating, maintaining, and adequately securing the State's computer systems. During our Fiscal Year 2018 audit, we determined that some state departments' internal controls did not comply with IT and information security related standards and/or the Colorado Information Security Policies (Security Policies) and OIT Cyber Policies. The following are the notable examples:

- GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY.
  - ▶ Change Management. OIT did not have adequate change management controls in place for the Colorado Unemployment Benefits System (CUBS) and the Colorado Automated Tax System (CATS). Classification: MATERIAL WEAKNESS.
  - ▶ Colorado Personnel Payroll System (CPPS) Information Security. OIT continued to lack controls over information security and did not comply with some Security Policies and OIT Cyber Policies related to mainframe access controls for CPPS. Classification: MATERIAL WEAKNESS.
  - ▶ CPPS Computer Operations. OIT failed to perform certain internal control activities for CPPS. Classification: SIGNIFICANT DEFICIENCY.
  - ▶ GenTax Information Security. OIT failed to implement key changes to internal controls over the management of GenTax user access, and did not update security configurations in compliance with OIT Cyber Policy. OIT failed to comply with Security Policies, OIT Cyber Policies, and Internal Revenue Service (IRS) Publication 1075 related to GenTax services provided by the GenTax third-party vendor. Classification: SIGNIFICANT DEFICIENCY.
  - ▶ CORE Information Security. OIT failed to create and implement procedures and settings related to the CORE interface server in accordance with Security Policies. Classification: SIGNIFICANT DEFICIENCY.
- CUBS, CATS, AND COLORADO LABOR AND EMPLOYMENT APPLICANT RESOURCE (CLEAR).
  - ▶ Information Security Policies. The Department of Labor and Employment (Department) and OIT did not have adequate processes in place to ensure that the CUBS, CATS, and CLEAR systems are in compliance with Security Policies, OIT Cyber Policies, and IRS Publication 1075. Classification: SIGNIFICANT DEFICIENCIES.

Our opinion on the financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2018, which is available electronically from the Office of the State Controller's website at:

[HTTPS://WWW.COLORADO.GOV/  
PACIFIC/OSC/CAFR](https://www.colorado.gov/pacific/osc/cafr)

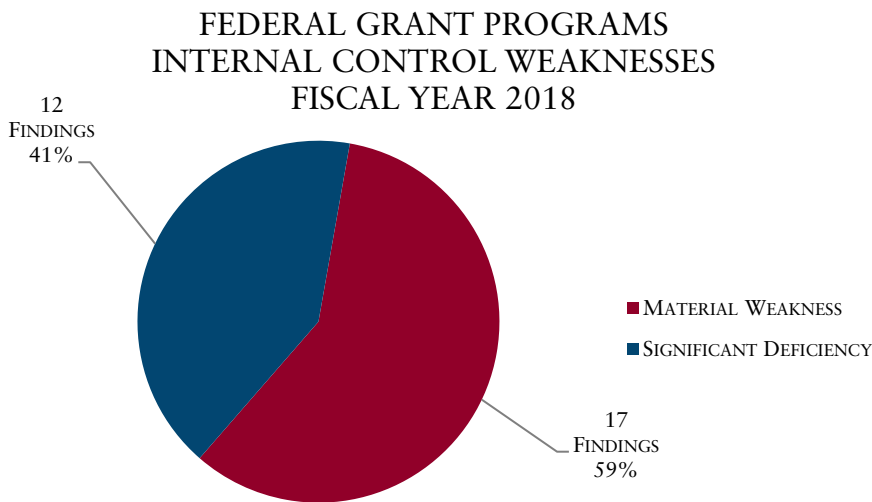


# FEDERAL PROGRAM FINDINGS

This section summarizes our report on the State’s compliance with requirements applicable to major federal programs and internal controls over compliance with federal Uniform Guidance. 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 had occurred. As part of our audit, we determined the State’s compliance with federal regulations and grant requirements, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, and subrecipient monitoring.

## INTERNAL CONTROLS OVER FEDERAL PROGRAMS

The following chart shows the breakdown of levels of internal control weaknesses over compliance with federal requirements that we identified during our Fiscal Year 2018 audit. Prior to each recommendation in this report, we have indicated the classification of the finding.



## COMPLIANCE WITH FEDERAL PROGRAM REQUIREMENTS AND FEDERAL REPORTING

Various state departments receive federal grant awards and administer federal programs and are, therefore, required to comply with federal program requirements. We identified problems with several departments’ compliance with those requirements, as follows:

- DEPARTMENT OF CORRECTIONS. The following four items relate to the Criminal Justice Systems Program:
  - ▶ Activities Allowed/Allowable Costs. The Department did not compare actual costs to authorized per diem rates in the Federal Travel Regulations, which resulted in known questioned costs of \$2,630. Classification: MATERIAL WEAKNESS.

Professional standards define the following three levels of internal control weaknesses over compliance related to federal programs. Prior to each recommendation in this report, we have indicated the classification of the finding.

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.

A SIGNIFICANT DEFICIENCY is a moderate 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.

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.

- ▶ Cash Management. The Department did not have controls in place to determine whether it should have remitted any interest in excess of \$500 to the federal government, as required by federal regulations. Classification: MATERIAL WEAKNESS.
  - ▶ Reporting. The Department filed inaccurate and untimely reports with the federal government, and did not document supervisory reviews of these reports. Classification: MATERIAL WEAKNESS.
  - ▶ Allowable Activities. The Department did not obtain the required approvals from the federal Department of State’s Bureau of International Narcotics and Law Enforcement Affairs for trainings it provided. Classification: MATERIAL WEAKNESS.
- DEPARTMENT OF HEALTH CARE POLICY AND FINANCING. We identified the following issues at the Department:
    - ▶ Medicaid Eligibility. In 56 of the 200 case files tested (28 percent), we identified at least one issue and found known questioned costs of \$56,900. Classification: MATERIAL WEAKNESS.
    - ▶ Medicaid System Issues. The Department did not ensure that information in Colorado interChange agreed to information in the Colorado Benefits Management System and found known questioned costs of \$742. Classification: MATERIAL WEAKNESS.
    - ▶ Provider Eligibility. The Department did not ensure that its fiscal agent complied with federal and state regulations for provider eligibility and enrollment. In 40 of the 40 provider applications tested (100 percent), we identified at least one error. Classification: MATERIAL WEAKNESS.
    - ▶ Health and Safety Surveys and Certifications. The Department did not ensure that facilities obtained their provider health and safety surveys and certifications in accordance with required Medicaid timeframes. Classification: MATERIAL WEAKNESS.
    - ▶ Inpatient Hospital and Long-Term Care Facilities. The Department did not properly monitor its contractor’s compliance with inpatient hospital and long-term care facility audit requirements. Classification: SIGNIFICANT DEFICIENCY.
    - ▶ Subrecipient Monitoring. The Department did not conduct risk assessments of its subrecipients as required by federal Medicaid regulations. Classification: SIGNIFICANT DEFICIENCY.
- DEPARTMENT OF HUMAN SERVICES. We identified the following federal compliance issues at the Department:
    - ▶ Child Care Automated Tracking System (CHATS)–Account Management. We found problems with the Department’s account management internal controls. Classification: MATERIAL WEAKNESS.
    - ▶ Colorado Child Care Assistance Program (CCCAP)–Eligibility. We identified at least one error in 13 of the 39 case files tested (33 percent) and found known questioned costs of \$410. Classification: MATERIAL WEAKNESS.
    - ▶ Colorado Child Care Assistance Program (CCCAP)–Health and Safety Requirements. We identified at least one error in 15 of the 40 inspection cases tested (38 percent). Classification: SIGNIFICANT DEFICIENCY.

- OFFICE OF THE TREASURY. We identified the following issues related to the Treasury’s administration of the federal Minerals Leasing Act program:
  - ▶ Subrecipient Monitoring. The Treasury did not ensure that required subaward information was communicated to subrecipients. Classification: MATERIAL WEAKNESS.

## SUMMARY OF PROGRESS IN IMPLEMENTING PRIOR RECOMMENDATIONS

This report includes an assessment of our disposition of audit recommendations reported in previous Statewide Single Audit Reports. Prior years’ recommendations that were fully implemented in Fiscal Year 2017 or earlier are not included.

OUTSTANDING STATEWIDE SINGLE AUDIT REPORT RECOMMENDATIONS BY FISCAL YEAR							
	TOTAL	2017	2016	2015	2014	2013	2012
IMPLEMENTED	33	18	10	5	0	0	0
PARTIALLY IMPLEMENTED	39	19	13	5	0	1	1
NOT IMPLEMENTED	4	4	0	0	0	0	0
DEFERRED	8	8	0	0	0	0	0
NO LONGER APPLICABLE	4	3	1	0	0	0	0
TOTAL	88	52	24	10	0	1	1

# SUMMARY

## OF AUDITOR'S RESULTS

## FINANCIAL STATEMENTS

Type of auditor's report issued: UNMODIFIED.

INTERNAL CONTROL OVER FINANCIAL REPORTING		
Material Weaknesses Identified?	YES	
Significant deficiencies identified that are not considered to be material weaknesses?	YES	
Noncompliance material to financial statements noted?	YES	

## FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS		
Material Weaknesses Identified?	YES	
Significant deficiencies identified that are not considered to be material weaknesses?	YES	

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

Unmodified for all major programs except for the following major programs which were qualified:

- Child Care and Development Fund Cluster
- Children's Health Insurance Program
- Medicaid Cluster
- Minerals Leasing Act

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) (Audit Findings) of Uniform Guidance	YES	
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Dollar threshold used to distinguish between type A and B programs:  
\$30 MILLION.

Auditee qualified as low-risk auditee?		NO
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IDENTIFICATION OF MAJOR PROGRAMS	
CFDA NUMBER	NAME OF FEDERAL PROGRAM OR CLUSTER
12.632	Legacy Resource Management Program
15.437	Minerals Leasing Act
17.207	Employment Service/Wagner-Peyser Funded Activities, Local Veterans' Employment Representative Program, Disabled Veterans' Outreach Program (Employment Service Cluster)
17.804	
17.801	
19.703	Criminal Justice Systems
64.015	Veterans State Nursing Home Care
66.605	Performance Partnership Grants
84.287	Twenty-First Century Community Learning Centers
93.575	Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Child Care and Development Fund Cluster)
93.596	
93.767	Children's Health Insurance Program
93.775	State Medicaid Fraud Control Units, State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, State Medicaid Fraud Control Units, Medical Assistance Program (Medicaid Cluster)
93.777	
93.778	
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.667	Social Services Block Grant
Various	Student Financial Assistance Programs Cluster

**CLASSIFICATION OF FINDINGS  
STATE OF COLORADO STATEWIDE SINGLE AUDIT  
FISCAL YEAR ENDED JUNE 30, 2018**

	MATERIAL WEAKNESS <i>(Most Serious)</i>		SIGNIFICANT DEFICIENCY <i>(Moderately Serious)</i>		OTHER	GRAND TOTALS
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
ADAMS STATE UNIVERSITY	1	-	-	1	-	2
COLORADO COMMUNITY COLLEGE SYSTEM	-	-	-	1	-	1
CORRECTIONS	-	4	2	1	-	7
OFFICE OF THE GOVERNOR	2	-	12	-	-	14
HEALTH CARE POLICY AND FINANCING	1	10	1	5	-	17 *
HUMAN SERVICES	1	2	-	2	-	5 *
LABOR AND EMPLOYMENT	-	-	3	-	-	3
METROPOLITAN STATE UNIVERSITY OF DENVER	-	-	3	-	-	3
PERSONNEL & ADMINISTRATION	6	-	3	1	1	11
PUBLIC HEALTH AND ENVIRONMENT	-	-	2	-	-	2
REVENUE	-	-	1	-	-	1
TREASURY	-	1	-	-	-	1
UNIVERSITY OF COLORADO	-	-	1	1	-	2
<b>GRAND TOTALS</b>	<b>11</b>	<b>17</b>	<b>28</b>	<b>12</b>	<b>1</b>	<b>69</b>

Note: \*Some findings are classified as both financial reporting and federal program compliance internal control weaknesses. Therefore, the total number of findings reported in this table does not equal the total number of recommendations in the report.

There were no findings classified as a DEFICIENCY IN INTERNAL CONTROL, the least serious deficiency level, included in this report.

# DEPARTMENT OF CORRECTIONS

The Department of Corrections (Department) manages the State's adult correctional facilities, youthful offender system, and the adult parole and community corrections system. The Department is responsible for:

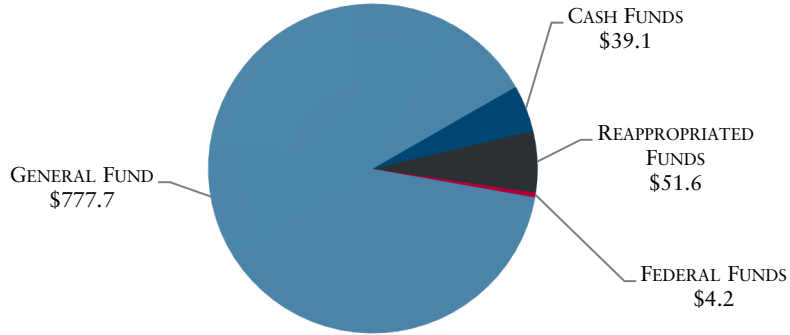
- Managing, supervising, and controlling the correctional facilities operated and supported by the State.
- Supervising the population of offenders placed in the custody of the Department, including inmates, parolees, and transition inmates who are placed into community corrections programs.
- Planning for projected, long-range needs of the institutions under the Department's control.
- Developing education, treatment, and correctional industries programs that have a rehabilitative or therapeutic value for inmates and supply products for state and private purposes, as provided by law.

In addition, the Department operates the prison canteens and Colorado Correctional Industries (CCI). The canteens provide various personal items for purchase by inmates, including hygiene items, snack foods, and phone services. CCI also employs inmates that operate agricultural, manufacturing, and service businesses. For example, these businesses include furniture manufacturing, metal fabrication, leather products, dairy, K-9 dog training, fish farming, the State's license plate manufacturing facility, and the State surplus property program.

In Fiscal Year 2018, the Department was appropriated a total of about \$872.6 million in federal and state funds and approximately 6,247 full-time equivalent (FTE) staff.

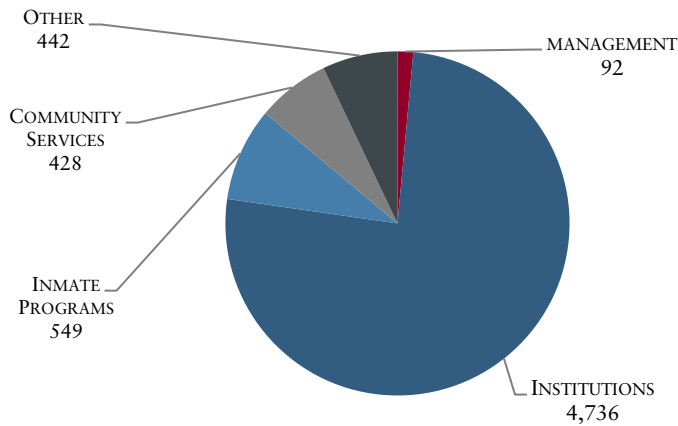
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2018.

DEPARTMENT OF CORRECTIONS  
FISCAL YEAR 2018 APPROPRIATIONS  
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

DEPARTMENT OF CORRECTIONS  
FISCAL YEAR 2018 FULL-TIME EQUIVALENT STAFF  
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

We identified seven overall areas in which the Department could make improvements to its operations—two SIGNIFICANT DEFICIENCIES related to financial controls, and five related to the Department’s administration of federal grant programs—four MATERIAL WEAKNESSES and one SIGNIFICANT DEFICIENCY. The areas related to the federal findings are located in the Department’s chapter within SECTION III: FEDERAL AWARDS FINDINGS.

The following comments were prepared by the public accounting firm of Eide Bailly LLP, which performed the Fiscal Year 2018 audit work at the Department of Corrections under contract with the Office of the State Auditor.

## ACCOUNTING CONTROLS

The Department of Corrections' (Department) Business Operations Division is responsible for all of the Department's financial reporting, including the accuracy and completeness of financial transactions recorded in the State's accounting system, the Colorado Operations and Resource Engine (CORE). As part of their financial reporting responsibilities, various Business Operations Division staff enter expenditures in CORE, including expenditures related to construction projects and prepaid maintenance.

The Department's construction contractors bill periodically for contract work completed, based on the percentage of the work completed to date. Accounting standards require that the Department accumulate amounts expended for ongoing construction or capital projects within a construction in progress account while the projects are being completed. Upon completion, the expenditures must then be transferred and capitalized into various asset accounts and depreciated over their estimated useful lives. During Fiscal Year 2018, the Department continued to work on several ongoing, large construction and software projects. In total, the Department recorded approximately \$19.1 million in its construction in progress account as of June 30, 2018.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had adequate accounting internal controls in place during Fiscal Year 2018, including controls over construction and other



expenditures and the related accounts payable and capital asset accounts, and whether it ensured that its financial transactions were accurate, reliable, and conformed to state rules.

To assess the Department's internal controls over its financial accounting and reporting processes, we requested that the Department provide its formal policies and procedures that were in place over all financial activities during Fiscal Year 2018. We performed physical walkthroughs over various financial processes and made inquiries about the Department's controls over significant accounts.

Specifically, we tested 35 payments, along with the related supporting documentation, totaling approximately \$27 million, that were made by the Department either during the first 6 months of Fiscal Year 2018 or the first 4 months of Fiscal Year 2019. For each payment, we performed testing to determine whether each expenditure was appropriately recorded in the period that the good or service was received. For payments related to the acquisition of a capital asset, we also tested to determine whether the Department capitalized the asset in the appropriate period.

We also tested a sample of 141 additional expenditure transactions made by the Department during Fiscal Year 2018. We performed testing to determine whether the expenditure was properly recorded in the period that the good or service was received, the related reporting was complete and accurate, the expenditure was classified in the appropriate account, and capitalized in the appropriate period, if applicable.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured our results against the following criteria:

Governmental Accounting Standards Board (GASB) Codification Section 1600.116 states, "Most expenditures and transfers out are measurable and should be reported when the related liability is incurred." Paragraph 1600.118 further explains that this "requires that

a government accrue a governmental fund liability and expenditure for most expenditures and transfers in the period in which the government incurs the liability.”

State Fiscal Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, issued by the Office of State Controller, requires state departments to “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules.” Examples of these internal controls are written policies and procedures, periodic reconciliations of amounts to CORE, and periodic staff training on policies and procedures.

Section 1.7, *Capital Construction Fund Expenditures*, of the Office of the State Controller’s *Fiscal Procedures Manual* (Manual) requires that departments perform certain procedures at the end of each fiscal year, including reviewing all capital construction projects to identify projects completed and closed during the year and to ensure that the entire total costs of those projects be transferred to the appropriate asset account. For capital construction projects not completed by the end of the year, the Manual requires departments to transfer the related expenditures to a construction in progress asset account.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Our Fiscal Year 2018 audit identified several issues with the Department’s financial and accounting processes:

- 5 transactions totaling \$10.3 million related to Fiscal Year 2017 construction in progress activity were recorded as expenditures when incurred in Fiscal Year 2017; however, the Department did not appropriately classify these expenditures as construction in progress until Fiscal Year 2018. As a result, Fiscal Year 2018 additions to construction in progress were overstated by \$10.3 million.

- 8 payments totaling approximately \$1.2 million for Fiscal Year 2017 construction services were erroneously recorded by Department staff as Fiscal Year 2018 activity. As a result, Fiscal Year 2018 expenditures were overstated by \$1.2 million.
- 1 payment for approximately \$82,000 was recorded in Fiscal Year 2019 but the expenditure was related to services received in Fiscal Year 2018. This resulted in an approximately \$82,000 overstatement of Fiscal Year 2019 and understatement of Fiscal Year 2018 expenditures and the related accounts payable.
- 1 expenditure for prepaid maintenance services was paid and fully expended in Fiscal Year 2018 for maintenance services that extend into Fiscal Year 2019. As a result, Fiscal Year 2018 expenditures were overstated and prepaid expenditures were understated by approximately \$178,000.

## WHY DID THESE PROBLEMS OCCUR?

The Department does not have documented internal policies and procedures in place over its accounting function, including policies related to capital asset-related accounts. Department staff indicated that they rely on the Manual each year to provide guidance on accounting procedures. However, the Manual does not address Department-specific issues or processes and, therefore, is not sufficiently detailed for use as an internal policy manual. For example, Department staff misinterpreted a portion of the general guidance provided in the Manual related to the timing of the recording of liabilities at fiscal year end, which resulted in the errors noted above.

Additionally, the Department has not provided sufficient training to Business Operation Division staff related to capital asset accounting, specifically related to when a liability is incurred and would need to be recorded, as well as when to transfer expenditures to the construction in progress asset account.

## WHY DO THESE PROBLEMS MATTER?

Without documented written policies and procedures in place to require financial transactions to align with generally accepted accounting principles and staff training on those policies, the Department cannot ensure the accuracy and completeness of its financial information and, ultimately, the State's financial statements. Formalized written policies and procedures prescribing strong internal controls, and requiring staff to effectively perform those controls, would aid in reducing errors and omissions as well as detecting and correcting errors in a timely manner.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-001

The Department of Corrections should strengthen its internal controls over financial accounting processes by:

- A Formalizing and enforcing written policies and procedures to include capital asset and accounts payable processes, including those related to transferring construction-related expenditures to a construction in progress asset account at fiscal year end and to ensure that all expenditures and liabilities related to services performed prior to the end of the fiscal year have been recorded.
- B Providing adequate training to staff over the effective implementation and performance of internal control procedures related to transferring expenditures to a construction in progress asset account and to ensure that all expenditures and liabilities related to services performed prior to the end of the fiscal year have been recorded.

# RESPONSE

## DEPARTMENT OF CORRECTIONS

### A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department of Corrections Business Operations Office will formalize, update, and enforce written policies and procedures to strengthen its internal controls over capital asset and accounts payable processes. Construction related expenditures will be properly transferred into a construction in progress account at fiscal year end, and procedures will be implemented to properly classify prepaid expenditures and accounts payable balances at fiscal year end.

### B AGREE. IMPLEMENTATION DATE: MARCH 2019.

The General Accounting Office will establish and implement additional training procedures relating to the transferring of expenditures to a construction in progress account and ensure all expenditures and liabilities are properly recorded in the correct fiscal year.

# INTERNAL CONTROLS OVER PROCUREMENT CARDS

The State's procurement card program was established to simplify the purchasing process for state employees. Employees use a procurement card, which works much like a credit card, for making purchases. Procurement cards are intended for making small purchases under \$5,000; however, state departments can give approval to make larger purchases. Each participating department makes a single monthly payment to the procurement card contractor for all employee procurement card charges combined. Procurement cards can be used to make allowable purchases from vendors that accept credit cards.



The Department's procurement card administrator oversees the Department's procurement card program. According to the Department's *P-Card Program Handbook* (Handbook), procurement card transactions are to be routinely reviewed and may be audited to determine if purchasing violations or internal control deficiencies exist. Historically, compliance reviews have been conducted by the procurement card administrator and procurement card audits have been performed by the Department's internal audit function—both on a monthly basis.

The Department uses procurement cards for a significant number of transactions each year. As of June 30, 2018, procurement cards were held by 612 of the Department's over 6,000 employees (approximately 10 percent) within all of its facilities and other divisions. The cards held by Department employees included credit limits that ranged from \$5,000 to \$75,000. The Department's procurement card expenditures totaled over \$18.5 million during Fiscal Year 2018.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over procurement card expenditures during Fiscal Year 2018.

During our Fiscal Year 2018 audit, we reviewed the Department's internal controls over procurement card transactions and performed testing to determine whether controls identified were in place, effective, and operating as designed during the year. Specifically, we tested a random sample of 40 monthly procurement card statements to verify whether a supervisor reviewed the statement and if the review occurred prior to payment. From each procurement card statement selected, we selected one charge and obtained the receipt to verify that support existed for charges and that the selected charges appeared to be reasonable and in line with policy.

Additionally, we requested supporting documentation from the Department for its internal audit reviews over procurement card transactions that occurred during Fiscal Year 2018 to determine the extent of the Department's internal audit reviews, including whether procurement card statements were reviewed on a monthly basis.

Lastly, we requested supporting documentation from the Department to determine if compliance reviews were performed by the Department's procurement card administrator during the fiscal year.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Both state rules and Department policies specifically govern the use of procurement cards by state employees. Under state rules [State Fiscal Rule 1-8], the Department "shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules." Additionally, state rules [State Fiscal Rule 2-7] specifically require that administrators of procurement card programs ensure compliance with card agreements, monitor proper usage of the cards, and provide direction regarding appropriate card usage.

The Manual specifically requires that departments comply with the terms of the commercial card administrator agreement, and the State Controller Policy entitled *Commercial Card Program Administrator*, which defines the roles of program administrators noting that they are "responsible for oversight and management of the program" and "have a critical role in the internal control of the Program." Duties of the administrator include, but are not limited to the following:

- Ensure that users receive relevant policies and communications regarding the program.
- Provide training to department users.
- Ensure correct controls are assigned to each card in order to mitigate

fraud and misuse, which includes single purchase limits and per-cycle amounts.

- Review cardholder charges on a regular basis.

The Department's internal control policies [Department of Corrections Administrative Regulation 200-06 *Purchasing*, Sections IV.A.6 and IV.A.7] require that, on a monthly basis, each cardholder reconcile their transaction log to the related bank statement; sign the bank statement to confirm that all purchases are accurate and appropriate for Department business; and then forward the reconciled log, statement, and all original purchase records to the approving official for review and signature on the monthly bank statement by the 20th of the following month. The statements and other procurement card records must be retained on the premises for the current fiscal year plus 3 previous years.

Department policy also specifically requires that all procurement card purchases be in accordance with the Department's Handbook, which notes the following:

- The use of the procurement card for the purchase of any item for personal use or benefit other than for the benefit of the Department is prohibited and considered theft.
- Staff within the Department's divisions may be requested to send or provide specific documentation periodically (in person, by email, or fax) to the business office.

Department policy sets the standard purchasing card dollar limits at \$3,000 per transaction and \$7,000 per month. Department policy further states that, "Generally, \$5,000 is the maximum limit per transaction, and \$20,000 is the recommended maximum per-cycle limit."

The Handbook also outlines responsibilities for the procurement card administrator. Specifically, the procurement card administrator is required to provide training to procurement cardholders and approving officials and ensure they receive updated policies and procedures. The procurement card administrator is also required to routinely monitor

and review procurement card transactions, which includes conducting on a monthly basis compliance reviews, sales tax inquiries, and declined transaction inquiries.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

During our audit, we identified the following issues with four of the 40 procurement card monthly statements tested (10 percent):

- 1 statement was not signed by the employee.
- 1 statement did not contain evidence of a supervisory review.
- 1 statement contained a charge selected for testing that represented a \$20 annual membership for the cardholder that appeared to be a violation of fiscal policy since it was for the cardholder's personal use.
- 1 statement, as well as related supporting documentation, was not provided by the Department. The activity included on the selected statement was 6 transactions, which totaled \$910.

We also found that the Department is not consistently following its own internal policies for maximum monthly procurement limits. Specifically, we noted that as of June 30, 2018, 164 of the Department's 612 cardholders (27 percent) had monthly credit limits greater than the recommended \$20,000 maximum limit and that two of the cardholders had monthly credit limits of \$75,000—more than three and a half times the recommended limit.

## WHY DID THESE PROBLEMS OCCUR?

We found that the Department has not ensured that its procurement card administrator is adhering to Department policies. Specifically, we noted that the procurement card administrator did not perform any monthly compliance reviews or declined transaction reviews during Fiscal Year 2018. Furthermore, the procurement card administrator only completed sales tax inquiries for 5 out of the 12 months during the fiscal year. In

addition, the Department's procurement card administrator has not provided sufficient, timely training to procurement cardholders and supervisors. Specifically, the Department reported that approximately 42 percent of total cardholders received training during Fiscal Year 2017 and Fiscal Year 2018 combined.

Overall, as a result of the Department's failure to provide adequate training, supervisors involved in the procurement card review and approval process appear to lack an understanding of the controls that are required and are not fulfilling their responsibilities associated with the procurement card process.

Furthermore, the Department indicates that credit limit amounts on procurement cards are initially approved by the purchasing cardholder's approving official, business manager, and the Department controller or purchasing manager and higher limits are approved based on business need. However, the Department does not have a process in place to routinely review all existing procurement card limits to ensure that amounts continue to be reasonable and appropriate for the needs of the individual cardholder to fulfill their duties and that the number of individuals in total with limits higher than the Department recommended maximum is appropriate.

## WHY DO THESE PROBLEMS MATTER?

Inadequate internal controls over procurement cards, coupled with a large number of employees handling procurement cards and high purchasing card limits, can increase the risk of an employee making improper, fraudulent, wasteful, and/or abusive purchases. This can result in a failure to prevent, identify, or address inappropriate purchases. Additionally, the large number of the Department's staff having procurement cards makes it difficult for accounting staff to review all monthly cardholder statements effectively and to ensure that the statements include proper documentation for purchases.

Due to the Department's significant use of procurement cards and the

cumulative high dollar amount of procurement card expenditures, it is essential that the Department have a strong process for reviewing procurement card transactions, including all supporting documentation, and ensuring that both cardholders and reviewers understand the importance of their roles.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-002

The Department of Corrections (Department) should strengthen its internal controls over procurement card expenditures by:

- A Ensuring that the procurement card administrator is fulfilling the duties and responsibilities outlined in the Procurement Card Program Handbook, including compliance reviews, sales tax inquiries, and declined transaction inquiries on a monthly basis.
- B Providing training to procurement card users and approvers on a timely basis in accordance with the Procurement Card Program Handbook. The training should emphasize the importance of following the State's established procedures for review, approval, and maintenance of the procurement card statement and detailed receipts.
- C Instituting a required, routine process for reviewing all credit limit amounts on procurement cards to ensure that amounts are reasonable and appropriate for the needs of the individual cardholder to fulfill their duties and that the Department's use of procurement cards is within policies and intended use.

# RESPONSE

## DEPARTMENT OF CORRECTIONS

A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department of Corrections (Department) will strengthen its internal controls over procurement card expenditures and ensure the Procurement Card Administrator is completing required duties including the performance of monthly compliance reviews, sales tax inquiries, and declined tax inquiries.

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department will ensure required training for procurement card users and approvers is being provided on a timely basis. Training for new cardholders, new approvers, and refresher training for all cardholders and approvers will be provided in accordance with policy. This training will continue to emphasize the importance of following the State's established procedures for review, approval, and maintenance of the procurement card statement and detailed receipts. In addition, this training will inform cardholders and approvers of updates to applicable rules and regulations. The Department will continue to routinely review training records to determine if procurement cards should be suspended for cardholders who have not attended mandatory refresher training within the required two previous fiscal years.

C AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department will update and clarify current policies and procedures to institute annual reviews of all credit limit amounts in addition to reviewing the requested credit limits for all new procurement cards. Prior to being issued, procurement card credit limits are reviewed by the cardholder's approver, Procurement Card Administrator, and Department's Controller to determine if reasonable

based on the cardholder's duties and business need. In addition, the Department's Internal Audit Department conducts routine and expanded audits of all cardholders with higher credit limits.



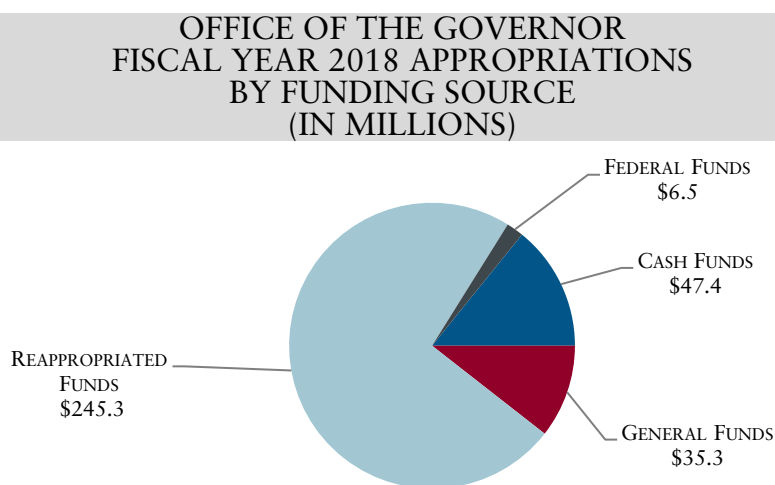
# OFFICE OF THE GOVERNOR

The Office of the Governor (Office) is responsible for carrying out the directives of the Governor of the State of Colorado. In addition to the Governor's Office, the Office also comprises the following:

- Office of the Lieutenant Governor
- Office of State Planning and Budgeting
- Office of Economic Development and International Trade (OEDIT)
- Office of Information Technology (OIT)

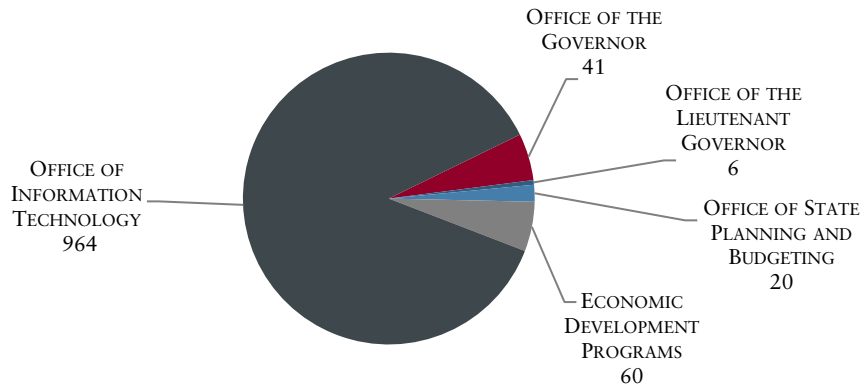
In Fiscal Year 2018, the Office was appropriated approximately \$334.5 million and 1,091 full-time equivalent (FTE) staff.

The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Office for Fiscal Year 2018.



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

OFFICE OF THE GOVERNOR  
 FISCAL YEAR 2018 FULL-TIME EQUIVALENT STAFF  
 BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

We identified 14 overall areas in which the Office could make improvements to its operations—all related to IT controls—two MATERIAL WEAKNESSES and 12 SIGNIFICANT DEFICIENCIES.

## CUBS AND CATS CHANGE MANAGEMENT

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to OIT in a separate, confidential memorandum.*

OIT provides primary change management support services for the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) systems. OIT oversees the change control procedures for the CUBS and CATS systems in coordination with the Department of Labor and Employment, who is responsible for approving and testing changes. In March 2018, the Department of Labor and Employment went live with Phase I of the implementation of

the Unemployment Insurance systems modernization project to update the current CUBS and CATS systems, in which it is applying a phased approach to implementation, with full implementation expected by December 2019.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department of Labor and Employment and OIT had sufficient change management controls in place for CUBS and CATS.

We reviewed and tested change management controls relating to the CUBS and CATS systems by interviewing relevant staff and reviewing compliance with Colorado Information Security Policies (Security Policies), OIT Cyber Policies (Cyber Policies), and IRS Publication 1075.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit against Security Policies, Cyber Policies, and IRS Publication 1075, as applicable.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY

We found that adequate change management controls were not in place for the CUBS and CATS systems during the fiscal year.

## WHY DID THESE PROBLEMS OCCUR?

OIT does not have adequate processes in place to ensure that the change management procedures for CUBS and CATS are in compliance with Security Policies, Cyber Policies, and IRS Publication 1075.

## WHY DO THESE PROBLEMS MATTER?

Lack of sufficient change management controls over CUBS and CATS increases the risk of unauthorized changes being made to the systems, which could adversely impact data reliability of financial reporting.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-003

The Governor's Office of Information Technology (OIT) should improve change management controls and comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075 for the Colorado Unemployment Benefits System and the Colorado Automated Tax System, and immediately correct the issues identified in the confidential finding.

## RESPONSE

### GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to improve change management controls and remediate the finding by implementing the recommendation noted in the confidential finding.

## COLORADO PERSONNEL PAYROLL SYSTEM

The Colorado Personnel Payroll System (CPPS) is the State's integrated

human resources (HR) and payroll management system. In addition to being used by all Executive Branch departments, CPPS is used by the Judicial Branch and the Legislative Branch to process employee payroll. CPPS is an online processing system that allows for real-time changes to employees' job statuses and payroll benefits information. CPPS contains sensitive, personally identifiable information. During Fiscal Year 2018, CPPS processed approximately \$2.0 billion in salaries for approximately 40,000 state employees. The State has used CPPS since 1984, and the responsibility to manage changes to the system is shared between the Department of Personnel & Administration (DPA) and OIT.

In June 2015, the State issued a request for proposals to replace CPPS, and awarded contracts in January 2017 to two different vendors for development of a new human resources information system.

## HRWORKS SYSTEM

The new HRWorks system is intended to reduce several legacy systems and manual processes for payroll, time and leave, labor allocation, and HR functions by providing an integrated, enterprise-wide solution to simplify and standardize payroll and HR processes and provide for improved data integrity and security. DPA and OIT are coordinating and overseeing the HRWorks project and vendors.

When the HRWorks project is completed, the new system will interface with key systems and aid in data retrieval and reporting. Employees will be able to view and manage personal data, benefits, time reporting, and payment elections, among other self-service actions. Managers will be able to access self-service functions that will provide job, position, and compensation information about their team members. These functions are designed to include access to built-in reports with information about employees to support HR-related analytics and decisions.

## SYSTEM GO-LIVE

As of the end of Fiscal Year 2018, DPA announced that the HRWorks go-live date would be January 2, 2019. However, in September 2018,

DPA postponed the go-live date due to the project teams requiring additional time to properly build the system and address certain issues identified during the testing. DPA also cited that additional time would be necessary in order to assist the agencies in adapting their business processes to the new system implementation. A new go-live date was not announced at that time.

In November 2018, DPA announced that the HRWorks project would be implemented in two phases:

- **PHASE ONE** includes Human Capital Management (HCM) and benefits. The go-live date for phase one is scheduled for Summer 2019.
- **PHASE TWO** includes payroll, time and leave, and labor allocation. DPA did not state a go-live date for phase two.

With the timing delays of HRWorks, it is important for the following CPPS issues to be mitigated.

## CPPS INFORMATION SECURITY–MAINFRAME ACCESS MANAGEMENT

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to OIT in a separate, confidential memorandum.*

CPPS is one of various state applications on the mainframe. OIT is the Information Technology Service Provider (IT Service Provider) ensuring Security Policy compliance related to information security. DPA is the

Business Owner of CPPS and is responsible for having established procedures in place to ensure that the CPPS application and data are properly secured.

## WHAT WAS THE PURPOSE OF THE WORK AND WHAT WORK WAS PERFORMED?

In order to determine whether CPPS information security controls were in place, we interviewed DPA and OIT staff to assess their progress with implementing our Fiscal Year 2017 recommendation, which originated in Fiscal Year 2015.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit against both the Security Policies and Cyber Policies.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY

We found that OIT was not complying with certain Security and Cyber Policy requirements related to CPPS's mainframe control environment.

## WHY DID THESE PROBLEMS OCCUR?

OIT reported they did not fully implement the recommendation due to competing priorities involving critical updates to the CPPS application, ongoing project work for the replacement system, and ongoing maintenance support work related to other existing applications.

## WHY DO THESE PROBLEMS MATTER?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of CPPS and its data. These risks, in turn, could adversely impact the

accuracy and completeness of financial reporting information produced by the system.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-004	

## RECOMMENDATION 2018-004

The Governor's Office of Information Technology (OIT) should prioritize staffing assignments to implement and improve information security controls over the mainframe to ensure compliance with Colorado Information Security Policies and OIT Cyber Policies by:

- A Mitigating the information security problem noted in the confidential finding PART A.
- B Working with the Department of Personnel & Administration to review and implement the Standard Operating Procedures noted in the confidential finding PART B.
- C Mitigating the information security problem noted in the confidential finding PART C.
- D Mitigating the information security problem noted in the confidential finding PART D.
- E Documenting and implementing information security controls to mitigate the problem noted in the confidential finding PART E.

## RESPONSE

### GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Governor's Office of Information Technology agrees with this



finding. Teams will work together to implement the rest of the recommendation.

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Governor's Office of Information Technology agrees with this finding and anticipates that the recommendation will be implemented by March 2019.

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Governor's Office of Information Technology agrees with the finding and has implemented the recommendation.

D AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Governor's Office of Information Technology agrees with the finding and has implemented the recommendation.

E AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Governor's Office of Information Technology agrees with this finding. OIT will work with the Department of Personnel & Administration to implement the recommendation by March 2019.

## CPPS CHANGE MANAGEMENT

OIT is the IT Service Provider supporting the CPPS application. OIT provides primary change management support services for the CPPS application. OIT oversees the change control procedures, including the assignment and review of change environment access for appropriate support staff for the CPPS application, in coordination with the Office of the State Controller (OSC), which is responsible for approving and testing changes.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine OIT's progress with implementing our Fiscal Year 2017 CPPS change management recommendation, which originated in Fiscal Year 2015, related to performing regular reviews over access to the CPPS test and production environments to ensure that access is provisioned appropriately. We made inquiries of OIT staff to determine the progress of this prior year recommendation.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of the audit against the following criteria:

- Security Polices and Cyber Policies
  - ▶ Section 9.1.4 of the Security Policies [CISP-001 Access Control] and section 8.1.4 of the Cyber Policies [POL 102 Access Control] require the IT Service Provider to identify and document approved users of a system and the access privileges for each user.
  - ▶ Section 9.1.10 of the Security Policies [CISP-001 Access Control] requires the IT Service Provider to review information system accounts at a minimum annually to determine whether the account access is appropriate, and section 9.5.4 of the Cyber Policies [POL 102 Access Control] requires that OIT Managers perform a quarterly review of information system accounts.
  - ▶ Section 9.5.1 of the Security Policies [CISP-001 Access Control] and section 8.5.1 of the Cyber Policies [POL 102 Access Control] require the IT Service Provider to only authorize information security accounts access with the least privilege necessary to perform the user's job functions.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that OIT has not implemented our Fiscal Year 2017 CPPS recommendation to improve change management controls by requiring regular, documented reviews over access to the CPPS test and production environments to ensure that access is provisioned appropriately.

## WHY DID THESE PROBLEMS OCCUR?

OIT staff reported that they were unable to implement the Fiscal Year 2017 recommendation due to competing priorities involving critical updates to the CPPS application and ongoing project work for the replacement system, HRWorks.

## WHY DO THESE PROBLEMS MATTER?

Lack of sufficient IT general controls over the CPPS change management environments increases the risk of unauthorized access and changes being made to the CPPS system, and ultimately increases the risk that the State may not be able to process payroll in an effective, efficient, and accurate manner.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-006	

# RECOMMENDATION 2018-005

The Governor's Office of Information Technology (OIT) should prioritize staffing assignments to improve Colorado Personnel Payroll System (CPPS) change management controls by requiring access reviews over the CPPS test and production environments, according to policy requirements, to ensure that access is provisioned appropriately.

# RESPONSE

## GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

OIT was able to complete a basic review of the security configurations, however, this hasn't yet been reviewed with the agency due to competing priorities involving critical updates to the application, ongoing project work for the replacement system, and ongoing maintenance support work related to other existing applications. OIT anticipates that periodic access reviews of the CPPS test and production environments will be in place by December 2018.

## CPPS COMPUTER OPERATIONS

OIT is primarily responsible for ensuring that sensitive information such as personally identifying information in CPPS data transmissions are adequately protected, security controls are in place to protect sensitive information transmitted via CPPS interfaces, and that an IT disaster recovery plan is in place and tested.

Various agencies use a CPPS interface since the agencies do not utilize a system that directly accesses CPPS and it provides an efficient means of transmitting the data into CPPS. Examples of these CPPS data transmissions include payroll data submitted to the Colorado Public Employees' Retirement Association (PERA) for the purposes of state employee retirement benefits and payroll data received from various agencies that employ state personnel. Additional examples of CPPS interface transmissions, which are large electronic uploads of data, include: personnel and payroll transactions transmitted by the Colorado Department of Transportation (CDOT), personnel and position transactions submitted by DPA, and payroll data for State

Unemployment Insurance reporting purposes from the Department of Labor and Employment.

## WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

We asked OSC and OIT staff to determine whether CPPS computer operations controls were in place to ensure that interfaces are reviewed on a periodic basis, required security controls are enforced, and personnel are identified and held accountable for managing these interfaces. In addition, we inquired about a disaster recovery plan for CPPS, to ensure that it incorporates all critical components associated with CPPS and the policy requirements.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We used the following Cyber Policies, which are developed and published by OIT, to measure the results of our audit work. We also used the OSC's policy entitled, *Internal Control System*, which states that state agencies shall use the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as its framework for its system of internal control.

- Section 8.1.1 [POL 106, Configuration Management] requires OIT to maintain a current baseline configuration of information systems and system components.
- Section 8.1.2 [POL 106, Configuration Management] requires OIT to review and update the baseline configuration of the information system at least annually, or when changes occur that may have potential impact to security controls, for instance, when system components are installed, changed, or upgraded.
- The Green Book, states in Principle 5, *Enforce Accountability*, that

management should hold personnel accountable for performing their assigned internal control responsibilities.

- Section 8.2.1 [POL 107, Contingency Planning] requires OIT to develop and document a disaster recovery plan for each information system supported by OIT, defined as critical or essential, and incorporate the required elements as defined by the policy.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that OIT is not complying with policy requirements and standards related to CPPS by failing to:

- Review and update the current baseline configuration by performing a review of system interfaces annually, or when changes occur, that may affect related security controls. As a result, OIT is not maintaining a current baseline configuration for CPPS.
- Identify the personnel responsible and held accountable for managing CPPS interfaces.
- Provide a disaster recovery plan.

## WHY DID THESE PROBLEMS OCCUR?

OIT reported that the reprioritization of resources impacted their ability to periodically review interfaces, update impacted security controls, hold personnel accountable for managing CPPS interfaces, and update the CPPS disaster recovery plan in the time frame originally specified.

## WHY DO THESE PROBLEMS MATTER?

The design of the controls over interfaces is to ensure the completeness and integrity of the transferred data. Without proper controls in place for the interfaces related to CPPS, there may be an impact to the accuracy and completeness of the data received, maintained, and processed by CPPS and other systems interacting with the system, including sensitive,

personally identifiable information. There is also a risk that the data may not transmit from the source system to the target system completely and accurately and could impact the integrity of the data. Additionally, without an updated disaster recovery plan in place, there is a risk that the disaster recovery plan will contain outdated information, which could cause delays or hinder the ability to effectively recover and operate the system in the event of a disaster. Ultimately, both of these present risks to the reliability of the data used for financial reporting purposes.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION

### 2018-006

The Governor's Office of Information Technology (OIT) should continue to improve Colorado Personnel Payroll System (CPPS) controls over system interfaces and disaster recovery processes by working with the Department of Personnel & Administration's Office of the State Controller to prioritize staffing assignments and create processes to:

- A Review all interfaces related to CPPS on a periodic basis to ensure that proper security controls are in place and appropriately identify and hold personnel accountable for managing these interfaces.
- B Develop a CPPS disaster recovery plan, incorporating all critical components associated with CPPS and policy requirements.

## RESPONSE

### GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Governor's Office of Information Technology (OIT) agrees with

this recommendation and will work to ensure its implementation. OIT anticipates to implement the recommendation of reviewing interfaces related to CPPS by March 2019.

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Governor's Office of Information Technology (OIT) agrees with this recommendation and will work to ensure its implementation. A disaster recovery plan and testing schedule will be created by March 2019.

## CPPS INFORMATION SECURITY

Oversight and maintenance of CPPS is a joint responsibility between the business owner, DPA, and OIT, the IT Service Provider. Each party provides certain support functions for CPPS:

- DPA: Specifically, OSC staff provide information security (logical access) support for the application.
- OIT: Staff are responsible for application audit log retention and for the account configuration and monitoring of service accounts, which are account types that are used to perform and complete system support activities.

### WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

In order to determine whether CPPS information security controls were in place, we interviewed OSC and OIT staff.

### HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of the audit work against the following criteria:



- Security Policies and Cyber Policies:
  - ▶ Sections 9.6 and 9.9 of the Security Policies [P-CISP-003 Audit and Accountability] and section 8.6.1 of the Cyber Policies [POL 104 Audit and Accountability] require the IT Service Provider to ensure that the audit logs are retained for a minimum of 1 year.
  - ▶ Sections 9.6.1 and 9.6.2 of the Security Policies [P-CISP-001 Access Control] and sections 8.6.1 and 8.6.2 of the Cyber Policies [POL 102 Access Control] require the IT Service Provider to enforce the information system account configuration to lock an account after three invalid attempts.
  - ▶ Section 9.1.10 of the Security Policies [P-CISP-001 Access Control] and section 8.1.7 of the Cyber Policies [POL 102 Access Control] require the IT Service Provider to identify information security account types such as shared, system, or group, and to monitor and periodically review accounts for compliance.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that OIT did not implement the following information security controls for CPPS:

- Retaining CPPS application audit logs for 1 year.
- Configuring account lockout after three invalid attempts for service accounts.
- Monitoring and periodically reviewing service accounts for compliance with account management requirements such as how these accounts are used and by whom, and if the account access is authorized.

## WHY DID THESE PROBLEMS OCCUR?

OIT staff reported that audit log retention, information system service account configurations to lock after three invalid attempts, and reviews of service accounts were not implemented because OIT CPPS staff were

prioritized to complete ongoing efforts related to the implementation of the new system, HRWorks.

## WHY DO THESE PROBLEMS MATTER?

In combination, these deficiencies pose risks to the confidentiality, integrity, and availability of CPPS and its data, which in turn, could adversely affect the accuracy and completeness of financial reporting information produced by the system.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-007

The Governor's Office of Information Technology (OIT) should reprioritize staffing to strengthen information security controls over the Colorado Personnel Payroll System (CPPS) and comply with Colorado Information Security Policies and OIT Cyber Policies by:

- A Retaining application audit logs for a minimum of 1 year.
- B Configuring service accounts to be locked after the maximum number of three invalid login attempts.
- C Monitoring and periodically reviewing service accounts.

# RESPONSE

## GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: JANUARY 2019.

The Governor's Office of Information Technology agrees with this finding. While OIT maintains data audit logs that comprise data changes made by all users within the application and these are

retained for at least one year, the CPPS application does not have the capability to log changes made to the application by developers, as it is a COTS (commercial off the shelf software) solution. To mitigate this risk, the CPPS development team follows a stringent process for any changes made to the application. Any proposed changes to the application are documented in a CA service desk ticket. No change is worked on unless it has been authorized by the business. Access to promote changes in the production environment is limited to two resources and they are required to maintain detailed documentation on any changes they promote to production. A SCER (Secure Configuration Exception Request) for the lack of system capability & proposed mitigation will be submitted to OIS and pending approval, will be in place by January 2019.

B AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Governor's office of Information Technology agrees with this finding and has implemented the recommendation.

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Governor's Office of Information Technology agrees with this finding and will work with the OIT identity and access management team to monitor and regularly review service accounts utilized by the CPPS application.

## GENTAX INFORMATION SECURITY-ACCESS MANAGEMENT & SYSTEM CONFIGURATION

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of*

*this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to OIT in a separate, confidential memorandum.*

GenTax is the State's primary information system for processing taxes collected by the State, including estate, sales, severance, business, and individual and corporate income taxes. During Fiscal Year 2018, the system was responsible for collecting nearly \$14.6 billion in revenue and paying out approximately \$1.1 billion in refunds. Most users in the system work for the Department of Revenue's (Department) Division of Taxation, but other divisions within the Department have a variety of access that addresses reporting, accounting, monitoring, or other data sharing needs.

Because the GenTax system contains Federal Tax Information (FTI) and Social Security Administration (SSA) data, the system must adhere to federal Internal Revenue Service (IRS) policies and be audited by the IRS every 3 years. The most recent IRS audit report was produced in May 2018. The IRS is next scheduled to audit GenTax in Calendar Year 2021.

Responsibility for the reliability and availability of the GenTax system is shared between the business owner, the Department, and OIT. The Department also works with a third party contractor, FAST Enterprises (FAST) to provide GenTax application support. These responsibilities are described as follows:

- The Department is responsible for conducting periodic user access reviews of the GenTax application level users wherein the access rights granted to the users are reviewed for appropriateness based on their job responsibilities. The GenTax application has 272 security groups with varying levels of privileges assigned to each of them. Each security group has an assigned group owner who is responsible for the users assigned to that group and performs the user access reconciliation reviews. The Department is also responsible for reviewing access to the GenTax database. Access to the GenTax database is restricted to authorized Department staff, OIT employees, and contractors.
- OIT is primarily in charge of providing the technology infrastructure

services for the Department. OIT provides primary logical access support for the GenTax application, databases, and operating systems. As part of providing this support, OIT staff are responsible for user access management, password management, periodic user access reviews of the operating systems, and physical security of the facilities that house GenTax. The OIT staff that provide the above services have administrative access privileges within the GenTax application and databases that allow them access to all data within the system, including FTI and SSA data. OIT is responsible for making its staff aware of policies including both Security Policies, Cyber Policies, and IRS guidelines.

- FAST is primarily responsible for GenTax application support, including configuration management, installation of service packs, and software upgrades. As of January 2016, the Department reported that GenTax application support was fully transitioned to FAST.

## WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

Our audit work was designed to determine whether the prior year recommendations related to access management and monitoring of system security configurations from Fiscal Year 2016, with which OIT agreed, were implemented.

We performed our audit work through inquiry of OIT staff and inspection of supporting documentation.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against Security Policies and Cyber Policies.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that OIT did not implement the prior year recommendations. In response to our Fiscal Year 2016 recommendation related to access management, OIT stated that it would develop an interim solution, and subsequent to their Fiscal Year 2016 response, OIT indicated that it would implement a longer term enterprise wide access management solution. However, OIT was unable to provide evidence that the interim and longer term solutions had been implemented for GenTax.

We also identified that OIT updated its Cyber Policy in September 2017, which includes updated GenTax system security configuration requirements. However, OIT was unable to provide evidence that the security configuration requirements from the updated Cyber Policy had been implemented.

## WHY DID THESE PROBLEMS OCCUR?

OIT staff did not provide an explanation as to why the access management solutions had not been implemented.

OIT staff reported that the system security configuration requirements were not being performed because procedures had not been established. Additionally, OIT staff stated that they were unable to implement system security requirements for Fiscal Year 2018 due to an upgrade to the GenTax system. OIT staff also stated that they are currently defining roles related to the review of system security information, as well as to whom the security information will be distributed.

## WHY DO THESE PROBLEMS MATTER?

These deficiencies, in combination, increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the GenTax system and the information it contains. If GenTax information security processes and controls are not appropriately managed, it could impact the State's ability to conduct tax processing operations in an effective, efficient, and reliable manner.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2017-017 AND 2016-046	

# RECOMMENDATION

## 2018-008

The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by:

- A Implementing the access management related recommendation to mitigate the specific problem noted in the confidential finding PART A.
- B Implementing the enterprise wide access solution.
- C Complying with updated OIT Cyber Policies related to system security configuration requirements.
- D Defining, in OIT Cyber Policies, the appropriate roles and responsibilities for the distribution and review of system security information.

# RESPONSE

## GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A DISAGREE. IMPLEMENTATION DATE: NOT APPLICABLE.

The Governor's Office of Information Technology disagrees with the finding and has implemented access management processes to mitigate the specific problems noted in the confidential finding PART A.

### AUDITOR'S ADDENDUM:

*OIT remains out of compliance with Security and Cyber Policy requirements that were identified in the confidential finding.*

B AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Governor's Office of Information Technology agrees with the finding and will implement the enterprise wide access solution.

C AGREE. IMPLEMENTATION DATE: JANUARY 2019.

The Governor's Office of Information Technology agrees with the finding and will comply with OIT Cyber Policies related to system security configuration requirements.

D AGREE. IMPLEMENTATION DATE: MAY 2019.

The Governor's Office of Information Technology agrees with the finding. OIT is currently defining role and responsibilities to delineate the distribution, review, and management of these reports.

## GENTAX INFORMATION SECURITY-SYSTEM CONFIGURATION

### WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

Our audit work was designed to determine whether the Fiscal Year 2016 recommendation was implemented to prevent unauthorized access to the GenTax application. Specifically, we recommended that OIT should configure the GenTax operating system to automatically disable users after 90 days of inactivity. OIT agreed with this recommendation.

### HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the Security Policies



and Cyber Policies, both of which are developed and published by OIT. Specifically, Security Policy [P-CISP-001 Access Control, Section 9.1.13] and OIT Cyber Policy [POL 102, Section 8.1.11] require that the information system automatically disable inactive accounts after 90 days of inactivity.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that OIT did not implement the prior year recommendation to ensure that GenTax's operating system automatically disables accounts that are inactive for more than 90 days.

## WHY DID THIS PROBLEM OCCUR?

OIT's access control team stated that they are unable to configure an automatic disable setting for inactive accounts on GenTax's operating system. This is due to another departmental legacy system on the same operating system, which does not have the capability to automatically disable accounts due to its age. This legacy system is scheduled for replacement in August 2018.

## WHY DOES THIS PROBLEM MATTER?

This deficiency increases the risk of unauthorized access and threatens the confidentiality, integrity, and availability of the GenTax system and the information it contains. In turn, if GenTax information security processes and controls are not appropriately managed, it could adversely impact the State's ability to conduct tax processing operations in a secure manner.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2017-016 AND 2016-044	

# RECOMMENDATION 2018-009

The Governor’s Office of Information Technology (OIT) should improve GenTax information security controls and comply with Colorado Information Security Policies and OIT Cyber Policies by configuring the GenTax operating system to automatically disable user accounts after 90 days of inactivity, once the legacy system impacting this change has been replaced and upgraded to allow for the change.

## RESPONSE

### GOVERNOR’S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Governor’s Office of Information Technology (OIT) agrees with the finding. OIT is working on the procedures for this automated functionality. When in place, the system will notify the employee and their manager, at a to be determined cadence, that login is required in order to keep the account active in active directory. After 90 days of inactivity, One Identity Manager will automatically make the account inactive in active directory.

## GENTAX INFORMATION SECURITY-POLICY COMPLIANCE & VENDOR MANAGEMENT

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or*

*limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to OIT in a separate, confidential memorandum.*

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

We asked OIT staff to determine whether GenTax information security controls were in place for GenTax services provided by FAST, as well as to determine OITs progress in implementing our Fiscal Year 2017 recommendation.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit against the IRS Publication 1075, Security Policies, and Cyber Policies.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that OIT was not complying with certain IRS Publication 1075 requirements, as well as Security Policy and Cyber Policy requirements, related to GenTax services provided by FAST. We also found that OIT has not implemented our Fiscal Year 2017 GenTax information security recommendation.

## WHY DID THESE PROBLEMS OCCUR?

We found that OIT lacked awareness and ownership of the responsibility requirements for the GenTax services provided by FAST. Additionally, OIT staff stated that they were unable to implement the Fiscal Year 2017 recommendation due to a scheduled GenTax system upgrade.

## WHY DO THESE PROBLEMS MATTER?

If GenTax information security processes and controls are not in place and appropriately managed, the State may not be able to conduct tax processing operations in an effective, efficient, or reliable manner. These risks, in turn, may impact the overall reliability of the State's financial reporting.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-007	

## RECOMMENDATION 2018-010

The Governor's Office of Information Technology should improve information security controls by:

- A Implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding and to ensure compliance with applicable laws, regulations, and policies.
- B Implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding and to ensure compliance with applicable laws, regulations, and policies.

## RESPONSE

### GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A DISAGREE. IMPLEMENTATION DATE: NOT APPLICABLE.

The Governor's Office of Information Technology (OIT) disagrees with this finding and has provided a detailed explanation with its response to the confidential finding.

**AUDITOR'S ADDENDUM:**

*OIT continues to be out of compliance with the identified Security and Cyber Policies for IT Service Providers as it relates to GenTax.*

**B AGREE. IMPLEMENTATION DATE: MAY 2019.**

The Governor's Office of Information Technology (OIT) agrees with the finding and will work to implement the recommendation by May 2019.

## CORE INFORMATION SECURITY–SYSTEM INTERFACES

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to OIT in a separate, confidential memorandum.*

The Colorado Operations Resource Engine (CORE) interface server allows data to be sent from other systems, such as the SAP system at CDOT, to and from the CORE system in a secure manner. OIT is responsible for managing and maintaining logical access to the CORE interface server in coordination with the OSC and other state agencies. In addition, OIT manages support accounts that are required to maintain and operate the interface server.

### WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

We asked OIT staff to determine whether OIT has fully implemented

the control problems with the CORE interface server. The purpose of our audit work was to determine OIT's progress with implementing our Fiscal Year 2015 recommendations related to IT processes over the interface server. Specifically, we recommended that OIT implement certain procedures and settings for the interface server to ensure compliance with all relevant information security policies. Since our Fiscal Year 2015 audit, we found that OIT has partially implemented our prior year recommendations.

## HOW WERE THE RESULTS MEASURED?

We measured the results of our audit work against both Security Policies and Cyber Policies, both of which are developed and published by OIT.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

During our Fiscal Year 2018 audit, we found that OIT staff failed to establish and implement certain procedures and settings for the interface server to comply with security policies.

## WHY DID THESE PROBLEMS OCCUR?

OIT staff stated that they replaced the interface server in March 2018 and their focus was on completing other security tasks that would affect the current server. In addition, OIT staff stated that they did not conduct a review of the new server's configuration to ensure compliance with policy requirements.

## WHY DO THESE PROBLEMS MATTER?

Failure to implement strong information security controls over the CORE interface server can lead to increased risks related to the confidentiality, availability, and integrity of the server and the information it processes.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2017-015, 2016-017, 2016-008, AND 2015-025	

# RECOMMENDATION 2018-011

The Governor's Office of Information Technology should improve information security controls over the CORE interface server by:

- A Reprioritizing staff to establish procedures to mitigate the specific related problems noted in the confidential finding.
- B Configuring the system to ensure compliance with all relevant information security policies to mitigate the specific related problems noted in the confidential finding.

## RESPONSE

### GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Governor's office of Information Technology (OIT) agrees with this finding and will implement the recommendation by March 2019.

- B AGREE. IMPLEMENTATION DATE: JANUARY 2019.

The Governor's office of Information Technology (OIT) agrees with this finding and will implement the recommendation by January 2019.

## CUBS, CATS, AND CLEAR INFORMATION SECURITY-SYSTEM CONFIGURATION

During Fiscal Year 2018, the Office of the State Auditor conducted

audit work that resulted in a finding and recommendation addressed jointly to OIT and the Department of Labor and Employment related to information security for the CUBS, CATS, and CLEAR systems. This finding and recommendation, and the responses of these agencies, are included in the Department of Labor and Employment chapter within SECTION II: FINANCIAL STATEMENT FINDINGS of this report. SEE RECOMMENDATION 2018-022. This recommendation is classified as a SIGNIFICANT DEFICIENCY.

## CUBS, CATS, AND CLEAR COMPUTER OPERATIONS— CONTINGENCY PLANNING

During Fiscal Year 2018, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to OIT and the Department of Labor and Employment related to computer operations for the CUBS, CATS, and CLEAR systems. This finding and recommendation, and the responses of these agencies, are included in the Department of Labor and Employment chapter within SECTION II: FINANCIAL STATEMENT FINDINGS of this report. SEE RECOMMENDATION 2018-024. This recommendation is classified as a SIGNIFICANT DEFICIENCY.



# OFFICE OF THE GOVERNOR

The following recommendations relating to internal control deficiencies each classified as a SIGNIFICANT DEFICIENCY were communicated to the Office in the previous year and have not been remediated as of June 30, 2018, because the original implementation dates provided by the Office are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

STATE DATA CENTER PHYSICAL ACCESS					
CURRENT REC. NO.	2018-012	PRIOR REC. NO.	2017-009	IMPLEMENTATION DATE	A [1] B [1] C JANUARY 2020 D JANUARY 2020
CLASSIFICATION	SIGNIFICANT DEFICIENCY				
INFORMATION SECURITY POLICY COMPLIANCE					
CURRENT REC. NO.	2018-013	PRIOR REC. NOS.	2017-013 2016-011	IMPLEMENTATION DATE	A [1] B JULY 2018 C [1]
CLASSIFICATION	SIGNIFICANT DEFICIENCY				
COLORADO UNEMPLOYMENT BENEFIT AND AUTOMATED TAX INFORMATION SYSTEMS					
CURRENT REC. NO.	2018-014	PRIOR REC. NO.	2017-030	IMPLEMENTATION DATE	DECEMBER 2018
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.



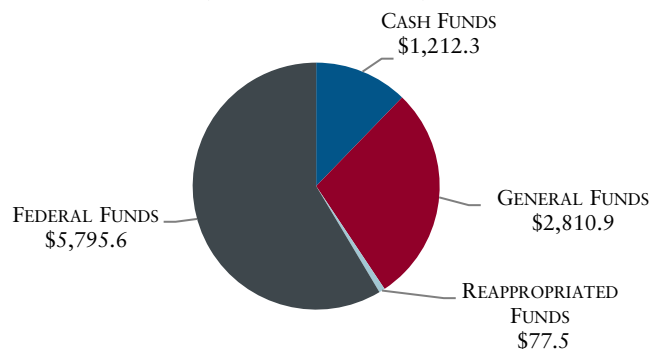
# DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The Department of Health Care Policy and Financing (Department) is responsible for developing financing plans and policy for publicly funded health care programs. The principal programs the Department administers are Health First Colorado, Colorado's Medicaid program (Medicaid) which provides health services to eligible needy persons, and the federal Children's Health Insurance Program, 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. CBHP also subsidizes health insurance for low-income prenatal women who are not eligible for Medicaid.

In Fiscal Year 2018, the Department was appropriated approximately \$9.9 billion and 459 full-time equivalent (FTE) staff.

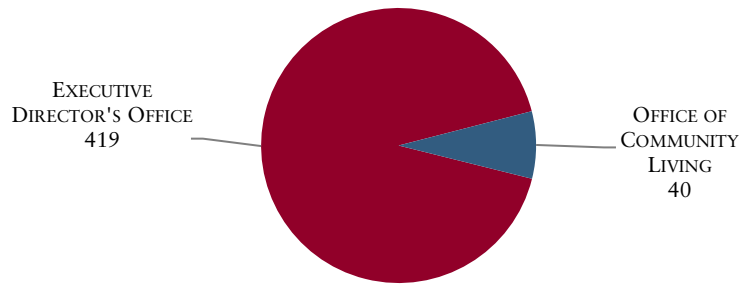
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2018.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING  
FISCAL YEAR 2018 APPROPRIATIONS  
BY FUNDING SOURCE  
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING  
 FISCAL YEAR 2018 FULL-TIME EQUIVALENT STAFF  
 BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

We identified 16 overall areas in which the Department could make improvements to its operations—one SIGNIFICANT DEFICIENCY related to financial controls, one MATERIAL WEAKNESS related to both financial controls and federal awards (SEE RECOMMENDATION 2018-055), and nine MATERIAL WEAKNESSES and five SIGNIFICANT DEFICIENCIES related to federal awards. The areas related to federal findings are located in the Department’s chapter within SECTION III: FEDERAL AWARDS FINDINGS.

## ACCOUNTING CONTROLS

The Department’s Controller Division (Division) staff are responsible for all financial reporting, including accurate and timely entry and approval of financial transactions into the Colorado Operations Resource Engine (CORE). Division staff are also responsible for reporting fiscal year-end accounting information through exhibits to the Office of the State Controller (OSC) for inclusion in the State’s financial statements.

The Department pays providers for services provided to Medicaid beneficiaries through the Colorado interChange system. On a daily basis, Colorado interChange uploads payment information to CORE to be recorded in the appropriate financial statement accounts. The Department performs a fiscal year-end reconciliation between Colorado interChange and CORE to ensure that the financial information is consistent between the two systems.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over financial reporting, including controls over cash receipt transactions and appropriate reconciliations between Colorado interChange and CORE, and whether it complied with applicable accounting standards during Fiscal Year 2018.

As part of our testwork, we performed physical walkthroughs over various financial processes such as revenue, expenditure, and cash receipt processes, including the Division's Colorado interChange to CORE reconciliation process, to determine whether the Division was in compliance with accounting standards and whether its internal controls were effective. Additionally, we reviewed the Division's exhibits and related supporting documentation that were prepared and submitted to the OSC for Fiscal Year 2018 in order to determine whether Division staff prepared this information in accordance with the OSC's *Fiscal Procedures Manual* (Manual).

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured our results against the following criteria:

- Governmental Accounting Standards Board (GASB) [Codification Section 1600.106] specifies that revenue be recognized in the accounting period in which they become both measureable and available. *Available* is defined as being collectible within the current period or soon thereafter.
- State Fiscal Rules [Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*] issued by the OSC, require state departments to “implement internal accounting and administrative controls that reasonably ensure that financial

transactions are accurate, reliable, and conform to state fiscal rules.” Examples of these internal controls include written policies and procedures, periodic reconciliations of amounts recorded within CORE and other systems, and periodic staff training over policies and procedures.

- The Manual states that the State Treasurer must receive all check deposits for the current fiscal year by 2:00 p.m. on the last working day of June and anything received after that must be recorded as cash on hand.
- The Manual contains specific instructions regarding what information each exhibit should provide and how the exhibit should be completed. Specifically, Exhibit M, *Custodial Credit Risk Related to Cash on Hand or Deposited with Financial Institutions*, is used to report balances that are not transferred to the State Treasurer by the close of business on June 30, including cash on hand.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Our Fiscal Year 2018 audit identified the following issues with the Division’s financial and accounting processes:

- The Division incorrectly recorded 74 cash receipt transactions totaling \$6.9 million in CORE in Fiscal Year 2019 rather than Fiscal Year 2018. Specifically, the Department received the related checks in late June and should have recorded them by the end of that month, but did not record them in CORE or deposit them with the State Treasurer until July 6, 2018, in Fiscal Year 2019. Additionally, we noted that the Department did not record the cash receipts as cash on hand at June 30, 2018, on its Exhibit M as required by the Manual.
- While performing a year-end reconciliation of payment information between Colorado interChange and CORE, the Division identified variances between the two systems that required adjustments in CORE; while the Division recorded entries in CORE to fix the

variances, it recorded two transactions incorrectly, resulting in errors totaling \$6.94 million.

## WHY DID THESE PROBLEMS OCCUR?

The Department has not ensured that strong financial accounting internal controls, including an adequate and effective review over all financial activities, are in place. The Department reported that the check scanner used to deposit checks malfunctioned and they could not deposit the checks with the State Treasurer before the last working day in June. However, Department staff did not consider the option of reporting this information as cash on hand on their Exhibit M. Additionally, the Department did not consistently perform an adequate and effective review over its transactions prior to recording them in CORE. Finally, the Department did not sufficiently stress the importance of properly designed controls over financial activities, and effectively performing those controls, as part of their fiscal year-end training.

## WHY DO THESE PROBLEMS MATTER?

Without adequate controls in place over financial activities, the Department cannot ensure the accuracy and completeness of its financial information and, ultimately, the State's financial statements. Performing an adequate review of transactions and stressing the importance of fiscal year-end accounting activities will aid in reducing errors and omissions, as well as timely detection and correction of errors.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-015

The Department of Health Care Policy and Financing should strengthen its internal controls over financial accounting processes by:

- A Performing an adequate and effective review of its financial transactions.
- B Enhancing fiscal year-end training for staff over the effective implementation and performance of internal control procedures and appropriate completion of fiscal year-end exhibits.

## RESPONSE

### DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department will ensure adequate review of financial transactions and continue to stress the importance to managers and supervisors. The Department will conduct a training for staff who are able to approve financial transactions. The training will focus on key components of the approval process.

- B AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department will conduct a training for staff regarding internal control procedures and year-end exhibits. The training will focus on control processes and their impact on financial reporting and the interrelation between accounting processes and the financial statement exhibits.



# DEPARTMENT OF HIGHER EDUCATION

The Department of Higher Education was established under state statute [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; History Colorado; and the Division of Private Occupational Schools.

State public institutions of higher education are governed by 10 different boards. The governing boards and the schools they oversee are as follows:

- BOARD OF REGENTS OF THE UNIVERSITY OF COLORADO  
University of Colorado Boulder  
University of Colorado Denver Anschutz Medical Campus  
University of Colorado Denver  
University of Colorado Colorado Springs
- BOARD OF GOVERNORS OF THE COLORADO STATE UNIVERSITY SYSTEM  
Colorado State University–Fort Collins  
Colorado State University–Pueblo  
Colorado State University–Global Campus
- BOARD OF TRUSTEES FOR THE UNIVERSITY OF NORTHERN COLORADO  
University of Northern Colorado
- BOARD OF TRUSTEES OF THE COLORADO SCHOOL OF MINES  
Colorado School of Mines
- STATE BOARD FOR COMMUNITY COLLEGES AND OCCUPATIONAL EDUCATION  
Arapahoe Community College

Colorado Northwestern Community College  
Community College of Aurora  
Community College of Denver  
Front Range Community College  
Lamar Community College  
Morgan Community College  
Northeastern Junior College  
Otero Junior College  
Pikes Peak Community College  
Pueblo Community College  
Red Rocks Community College  
Trinidad State Junior College

- BOARD OF TRUSTEES FOR ADAMS STATE UNIVERSITY  
Adams State University
  
- BOARD OF TRUSTEES FOR FORT LEWIS COLLEGE  
Fort Lewis College
  
- BOARD OF TRUSTEES FOR COLORADO MESA UNIVERSITY  
Colorado Mesa University
  
- BOARD OF TRUSTEES FOR METROPOLITAN STATE UNIVERSITY OF  
DENVER  
Metropolitan State University of Denver
  
- BOARD OF TRUSTEES FOR WESTERN STATE COLORADO UNIVERSITY  
Western State Colorado University

# ADAMS STATE UNIVERSITY

The Board of Trustees of Adams State University is the governing board for Adams State University (University). The Board of Trustees has oversight and responsibility in the areas of finance, resources, academic programs, admissions, role and mission, and personnel policies.

The board consists of nine members appointed by the Governor to serve 4-year terms. Additionally, an elected member of the faculty of the University serves for a 2-year term and an elected member of the student body of the University serves for a 1-year term. The president of the University is responsible for providing leadership for the University and administering the policies and procedures of the Board of Trustees. The board conducts its business at regular monthly meetings, all of which are open to the public.

The University is a liberal arts university with graduate programs in teacher education, business, counseling, and art. Section 23-51-101, C.R.S., states that the University shall be a general baccalaureate institution with moderately selective admission standards. The University is a regional educational provider approved to offer limited professional programs, Hispanic programs, undergraduate education degrees, masters level programs, Ph.D. level programs, and 2-year transfer programs with a community college role and mission, except for vocational education programs.

Full-time equivalent (FTE) students, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

ADAMS STATE UNIVERSITY FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2016 THROUGH 2018			
	2016	2017	2018
Resident Students	1,825.7	1,798.3	1,647.6
Nonresident Students	657.3	720.6	757.1
<b>TOTAL STUDENTS</b>	<b>2,483.0</b>	<b>2,518.9</b>	<b>2,404.7</b>
Faculty FTE	184.7	179.9	181.7
Staff FTE	136.1	142.1	146.8
<b>TOTAL FACULTY AND STAFF FTE</b>	<b>320.8</b>	<b>322.0</b>	<b>328.5</b>

SOURCE: Adams State University's Financial Statements for June 30, 2018.

The Fiscal Year 2018 audit identified two overall areas in which the University could make improvements to its operations—one MATERIAL WEAKNESS related to financial controls and one SIGNIFICANT DEFICIENCY related to federal awards. The federal finding is located in the Department of Higher Education's chapter within SECTION III: FEDERAL AWARDS FINDINGS.

The following comment was prepared by the public accounting firm of Wall, Smith, Bateman Inc., which performed the Fiscal Year 2018 audit work at Adams State University under contract with the Office of the State Auditor.

## ACCOUNTING CONTROLS

Adams State University's accounting department is responsible for all financial reporting, including the accurate and timely entry and approval of financial transactions in the University's accounting system.

### WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to assess the adequacy and effectiveness of the University's accounting department's internal controls over financial activities during Fiscal Year 2018, and to review the University's progress in implementing our Fiscal Year 2017 audit

recommendation related to improving accounting controls. At that time, we specifically recommended that the University improve its internal controls over financial activities by implementing formal policies and procedures for all accounting processes, establishing proper segregation of duties including supervisory reviews over all transactions and reconciliations, providing staff training on the effective implementation of the aforementioned policies and procedures, and following existing student accounts receivable collection accounting policies.

We reviewed the University's *Financial Management Manual* (Guide), inquired of accounting department staff as to the existence of internal controls related to cash in bank, accounts receivable, unearned revenue, revenue, capital assets, accounts payable, expenses, debt transactions and payroll financial activities. We performed a physical walkthrough of and tested internal controls over cash receipts, cash disbursements, tuition and fee billing, procurement cards, payroll, and journal entry processes.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The University's Financial Management Guide follows the Office of the State Controller's (OSC) State Fiscal Rule 1-8 (Pre-audit Responsibility for Accounting Documents and Financial Transactions). According to OSC's State Fiscal Rule 1-8, the State's institutions of higher education "shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules." The University's Financial Management Guide specifies procedures for administering financial processes to be designed so that the duties of one employee provide a crosscheck on the work of one or more other employees. Examples of these internal controls would be updated policies and procedures, performing an effective secondary review, proper segregation of duties, maintaining supporting documentation, and periodic staff training. We measured our results in relation to internal controls that should be designed to allow University's staff, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements in a timely manner.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we identified several internal control issues related to the University's financial accounting and reporting and determined that the University had not fully implemented our Fiscal Year 2017 audit recommendation. Specifically, while our Fiscal Year 2018 audit work determined that the University had implemented accounting department controls including segregation of duties and secondary review and approval procedures during Fiscal Year 2018 in response to the Fiscal Year 2017 finding, the additional controls were ineffective in identifying and resolving and/or correcting reconciliation differences and calculation errors.

As a result of our audit testwork, we identified and the University recorded proposed audit adjustments to correct the following differences and errors:

- Cash and cash equivalents and accrued liabilities were overstated by approximately \$565,000 as a result of erroneous corrections made to prior year cash in bank and cash with State Treasurer balances.
- Tuition and fees deferred revenue was understated and revenue was overstated by approximately \$71,000 due to University staff's calculation errors.
- Accounts payable and expenses were overstated by approximately \$181,000 related to a prior year accrual that was not accurately reversed to reflect payments made in Fiscal Year 2018.
- Prior year bond premium and refunding gain/loss calculation errors detected in our Fiscal Year 2017 audit were not corrected, resulting in a Fiscal Year 2018 audit adjustment of nearly \$322,000 to current year interest expense.

## WHY DID THE PROBLEM OCCUR?

The University has not adequately trained staff regarding its policies and procedures. Specifically, the University implemented position-appropriate segregation of duties over all transactions and reconciliation performance, including specified secondary review responsibilities. However, staff members in these positions, including the supervisory positions, were not adequately trained regarding the specific transaction activity and account balances. Therefore, the University's policies were not effective in preventing and/or identifying and correcting errors.

## WHY DOES THIS PROBLEM MATTER?

Strong internal controls, such as the required utilization of written policies and procedures, effective segregation of duties, supervisory reviews, and ongoing staff training, aid in the reduction of errors and omissions as well as more timely detection and correction of errors. In addition, accurate financial information is crucial to the University's management and the Board of Trustees as well as outside users of the financial statements.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-021	

# RECOMMENDATION

## 2018-016

Adams State University should continue to improve its internal controls over financial activities by:

- A Providing training to staff over the effective implementation of policies, procedures, and internal controls related to specific account balances and transaction activity.
- B Ensuring established internal controls, including segregation of duties and secondary review and approval processes, are effective, demonstrated by eliminating the types of errors identified in this audit.

# RESPONSE

## ADAMS STATE UNIVERSITY

AGREE. IMPLEMENTATION DATE: MAY 2019.

The University will continue to improve its internal controls over financial activities by:

- A Providing training to staff over the effective implementation of policies, procedures, and internal controls related to specific account balances and activity. The university will make a concerted effort to insure that all accounting staff members engage in an ongoing training process as policies and procedures evolve over time. The training will focus on effective and efficient implementation of those updates.
- B Ensuring established internal controls, including segregation of duties and secondary review and approval processes, are effective. We will continue to analyze and update policies and procedures in order to match our changing environment and strengthen internal controls.



# UNIVERSITY OF COLORADO

The University of Colorado (University) was established on November 7, 1861, by an Act of the Territorial Government. Upon the admission of Colorado into the Union in 1876, the University was declared an institution of the State of Colorado and the Board of Regents (Board) was established under the State Constitution as its governing authority.

The University consists of the System office and the following three accredited campuses:

- University of Colorado Boulder
- University of Colorado Denver | Anschutz Medical Campus
- University of Colorado Colorado Springs

The three campuses comprise 26 schools and colleges, which offer 163 fields of study at the undergraduate level and 264 at the graduate level, offering 360 bachelor and master degrees, along with 107 doctorates.

Constitutionally, the Board is charged with the general supervision of the University and the exclusive control and direction of all funds and appropriations to the University, unless otherwise provided by law. The Board consists of nine members serving staggered 6-year terms, one elected from each of the State's seven congressional districts and two elected from the state at large.

The Board appoints the President of the University. As the chief executive officer, the president is responsible for the administration of the University and for compliance of all University matters with applicable regent laws and policies and state and federal constitutions, laws, and regulations. As the chief academic officer of the University, the president is responsible for providing academic leadership for the University in meeting the needs of the State, and shall maintain and advance the academic policies of the University. The president is also the chief spokesperson for the University and interpreter of University policy and represents and interprets the roles, goals, and needs of the University

throughout the state and elsewhere, as appropriate. The chancellors are the chief academic and administrative officers at the campus level, answerable to the president for the conduct of the affairs of their respective campuses in accordance with the policies of the Board.

Full-time equivalent (FTE) students, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

UNIVERSITY OF COLORADO FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2016 THROUGH 2018			
	2016	2017	2018
Resident Students	39,059	40,442	41,259
Nonresident Students	15,149	16,106	17,054
<b>TOTAL STUDENTS</b>	<b>54,208</b>	<b>56,548</b>	<b>58,313</b>
Instructional Faculty FTE	5,930	6,450	6,420
Other Faculty and Staff FTE	12,199	13,201	13,750
<b>TOTAL FACULTY AND STAFF FTE</b>	<b>18,129</b>	<b>19,651</b>	<b>20,170</b>

SOURCE: University of Colorado’s Financial Statements for June 30, 2018.

The audit identified two overall areas in which the University could make improvements to its operations—one SIGNIFICANT DEFICIENCY related to financial controls and one SIGNIFICANT DEFICIENCY related to federal awards. The federal finding is located in the Department of Higher Education’s chapter within SECTION III: FEDERAL AWARDS FINDINGS.

The following comment was prepared by the public accounting firm of CliftonLarsonAllen LLP, which performed the Fiscal Year 2018 audit work at the University of Colorado under contract with the Office of the State Auditor.

## INTERNAL CONTROL OVER FINANCIAL REPORTING—CASH

The University of Colorado (the University) is comprised of four campuses. Each of the four campuses, along with the System Office, holds cash deposit balances at various financial institutions. For example, each of the

campuses maintains cash accounts for all cash activity relating to the University's Title IV Student Financial Aid program (Title IV bank account). The individual campuses are each responsible for reconciling their individual campus cash balances while the Office of the University Controller and the University Treasury Department are responsible for reconciling various system-wide accounts. In addition, the Office of the University Controller and the University Treasury Department are responsible for establishing internal controls surrounding cash balances in order to present accurate information for financial reporting.

The University reported total cash balances, including campus balances, at June 30, 2018 of \$133,662,152.

## WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to test the accuracy of the University's reported June 30, 2018 cash balance. In performing such work, we tested all of the University's bank reconciliations as of June 30, 2018, including the University of Colorado Boulder's (CU Boulder's) Title IV bank account reconciliation. As part of our testing, we reperformed and recalculated each reconciliation, compared the reconciliations to bank records and the general ledger, and verified that reconciling differences between the two balances were proper. Typical proper reconciling items include outstanding checks or deposits in transit. For other reconciling items, we tested to ensure management identified, researched and resolved the reconciling items.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The University has established policies for reconciling cash accounts on a monthly basis. In general, University policies require staff within each respective department of the University (each campus, University Controller's Office, and the University's Treasury Department) to

prepare reconciliations, and further require that someone separate from the preparer review each reconciliation. Policy then requires that staff within the Office of the University Controller conduct an additional review of each reconciliation.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that the CU Boulder campus' Title IV cash balance was overstated at June 30, 2018 by approximately \$5,960,000. We specifically determined that six incorrect automated entries made in the general ledger system in 2017 created the difference; however, neither CU Boulder nor the University Controller's Office staff identified the errors.

## WHY DID THE PROBLEM OCCUR?

There was a lack of clear communication between the University Controller's Office and CU Boulder regarding responsibility for reconciling CU Boulder's Title IV bank account, which was opened in July 2016, so neither CU Boulder nor the University Controller's Office were performing monthly reconciliations of the bank account.

## WHY DOES THIS PROBLEM MATTER?

Effective internal controls, which include error detection and correction, are important to the financial reporting process to ensure the University is providing accurate financial information to its Board of Regents and outside users of the financial statements. Bank reconciliations are one such key internal control. The bank reconciliation, if performed properly and timely, will ensure that the University's general ledger reports the proper cash balance and will also help to identify any errors or irregularities in the bank's records.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-017

The University of Colorado should strengthen internal controls over cash reporting by ensuring that all bank accounts are reconciled in a timely manner. When a new bank account is established, the Office of the University Controller should clearly communicate to the University of Colorado Boulder the responsibility for reconciling the account to ensure reconciling items are properly identified and resolved and that cash balances are properly reflected on the general ledger and financial statements.

## RESPONSE

### UNIVERSITY OF COLORADO

AGREE. IMPLEMENTATION DATE: OCTOBER 2018.

This one bank account, out of the University's 13 bank accounts, was not appropriately reconciled. Each campus set up an individual Title IV bank account in 2016 as a result of new federal regulations. Previously, this activity was included in the University's main operating checking account and followed routine reconciliation procedures. The University's material bank accounts are reconciled either in the Treasury Department or in the Office of University Controller. A limited number of accounts are reconciled by campus-based personnel. The Office of University Controller did not clearly communicate to CU Boulder that reconciliation of their Title IV bank account was to be reconciled at the campus level. While the bank account was not reconciled, the activity in the general ledger clearing account was reconciled. After being notified by the external auditors, the CU Boulder Title IV bank account was fully reconciled within one week. No erroneous or fraudulent activity was uncovered. The University remediated the finding prior to issuance of the financial statements and the bank account is now being reconciled on a timely basis and reviewed for accuracy.

# METROPOLITAN STATE UNIVERSITY OF DENVER

Established in 1963 as Colorado’s “College of Opportunity,” Metropolitan State University of Denver (University) is the third largest higher education institution in Colorado and one of the largest public 4-year universities in the United States. With a modified open-enrollment policy, students who are at least 20 years old need only have a high school diploma, a general educational development (GED) high school equivalency certificate, or the equivalent to gain admission.

The University is governed by the Board of Trustees, an 11-member board consisting of nine voting members appointed by the Governor of Colorado with the consent of the Senate, and a faculty and a student representative, both of which are non-voting.

The University offers 87 major fields of study and 97 minors, 33 certificates, and 32 licensure programs including bachelor and master degrees.

Full-time equivalent (FTE) students, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

METROPOLITAN STATE UNIVERSITY OF DENVER FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2016 THROUGH 2018			
	2016	2017	2018
Resident Students	14,892	14,771	14,733
Nonresident Students	529	528	519
<b>TOTAL STUDENTS</b>	<b>15,421</b>	<b>15,299</b>	<b>15,252</b>
Faculty	839	843	853
Staff	487	502	517
<b>TOTAL FACULTY AND STAFF FTE</b>	<b>1,326</b>	<b>1,345</b>	<b>1,370</b>

SOURCE: Metropolitan State University of Denver’s Financial Statements for June 30, 2018.

The Fiscal Year 2018 audit identified three SIGNIFICANT DEFICIENCIES related to the University’s financial operations—all related to IT controls.

The following comments were prepared by the public accounting firm

of CliftonLarsonAllen LLP, which performed the Fiscal Year 2018 audit work at Metropolitan State University of Denver under contract with the Office of the State Auditor.

# INFORMATION TECHNOLOGY GENERAL CONTROLS–CHANGE MANAGEMENT

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report. This is due to the potential damage that could be caused by the misuse of that information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to the University in a separate, confidential memorandum.*

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the University had sufficient internal controls in place related to change management.

We reviewed the University’s policies related to change management and selected a sample of changes throughout the fiscal year.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of the audit work against Information Systems Audit and Control Association’s *Control Objectives for Information and Related Technology (COBIT) 5.0 Framework*.

Additionally, we measured the results of the audit work against University change management procedures.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found weaknesses in the internal controls over change management.

## WHY DID THIS PROBLEM OCCUR?

We found the following causes for the issues with change management:

- The University does not have a formalized change management policy.
- Personnel turnover impacted the change management process.

## WHY DOES THIS PROBLEM MATTER?

The lack of improper change management controls in place increases the risk that unauthorized program changes could be made. This exposes the University to potential application errors, security issues, embezzlement, or manipulation of data within the Banner application and data used for reporting financial statements of the University.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-018

Metropolitan State University of Denver (University) should improve information technology controls for Banner by:

- A Strengthening its internal controls over change management.
- B Communicating policies and procedures to all applicable employees to ensure that processes are followed in the event of staff turnover.



# RESPONSE

## METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: JUNE 2019.

We will develop the recommended policies and create new procedures adhering to these policies. In addition, these policies and procedures will be communicated to all applicable employees to ensure these are followed in the event of staff turnover. These procedures will be implemented by June 30, 2019.

## INFORMATION TECHNOLOGY GENERAL CONTROLS—COMPUTER OPERATIONS

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report. This is due to the potential damage that could be caused by the misuse of that information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to the University in a separate, confidential memorandum.*

### WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the design and operating effectiveness of general information technology controls

relating to certain computer operations were effective. As part of the audit work, we requested certain computer operations related documentation for operations performed during the fiscal year.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of the audit work against the COBIT 5.0 Framework.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found weaknesses in certain internal controls over computer operations.

## WHY DID THIS PROBLEM OCCUR?

According to University staff, the following causes for the problems found were:

- University staffing turnover in key IT roles.
- University staff did not prioritize the computer operations weakness given other IT priorities.

## WHY DOES THIS PROBLEM MATTER?

Computer operation controls are key to ensure information technology is processed accurately and completely.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION 2018-019

Metropolitan State University of Denver should improve internal controls over computer operations by ensuring that it has the necessary staff to:

- A Prioritize the mitigation of the specific problem noted in the confidential finding PART A.
- B Mitigate the specific problem noted in the confidential finding PART B.

## RESPONSE

### METROPOLITAN STATE UNIVERSITY OF DENVER

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

The University agrees to implement this part by June 2019.

- B AGREE. IMPLEMENTATION DATE: MAY 2020.

The University agrees to implement this part by May 2020.

## INFORMATION TECHNOLOGY GENERAL CONTROLS-ACCESS MANAGEMENT

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report. This is due to the potential damage that could be caused by the misuse of that information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate*

*for public disclosure. Therefore, the details of the following finding have been provided to the University in a separate, confidential memorandum.*

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine the operating effectiveness of general information technology controls relating to account management. We reviewed the University's policy related to account management.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of the audit work against the University's account management policy.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified problems with the University's account management procedures.

## WHY DID THIS PROBLEM OCCUR?

University staff reported that the key element of management oversight to enforce the account management policy was not consistently applied.

## WHY DOES THIS PROBLEM MATTER?

Without strong account management controls in place there is an increased risk to that data reliability of information within the Banner application, which could impact the financial reporting process.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION 2018-020

Metropolitan State University of Denver should ensure that appropriate management oversight is in place to enforce consistent application of the account management policy to mitigate the specific information security problem noted in the confidential finding.

## RESPONSE

### METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: MAY 2019.

Management's response has been communicated in the detailed confidential finding and implementation of this recommendation will be by May 1, 2019.



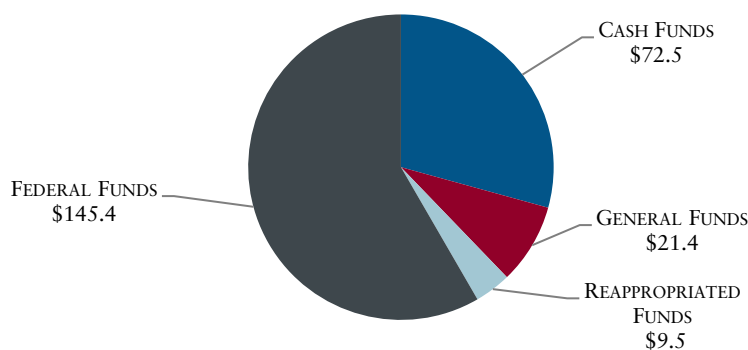
# DEPARTMENT OF LABOR AND EMPLOYMENT

The Colorado Department of Labor and Employment (Department) is responsible for ensuring compliance with various regulations, performing certain safety inspections, and administration of various programs. The principal programs the Department administers are Colorado's Unemployment Insurance program, Colorado's Workers' Compensation program, workforce development programs, and the Vocational Rehabilitation program.

In Fiscal Year 2018, the Department was appropriated approximately \$248.8 million in federal and state funds, and approximately 1,280 full-time equivalent (FTE) staff.

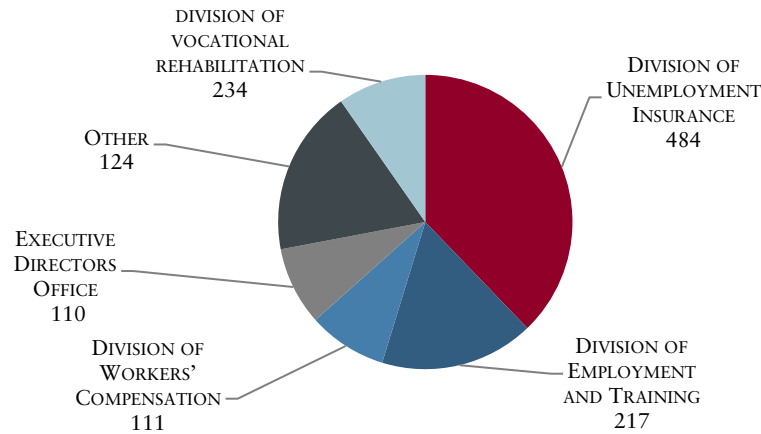
The following exhibits show the appropriations by funding source within the Department for Fiscal Year 2018.

DEPARTMENT OF LABOR AND EMPLOYMENT  
FISCAL YEAR 2018 APPROPRIATIONS  
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

**DEPARTMENT OF LABOR AND EMPLOYMENT  
FISCAL YEAR 2018 FULL-TIME EQUIVALENT STAFF  
BY MAJOR AREAS**



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

We identified three overall areas in which the Department could make improvements to its operation—all three are SIGNIFICANT DEFICIENCIES related to IT controls.

The following comments were prepared by the public accounting firm of ACM LLP, which performed Fiscal Year 2018 audit work at the Department of Labor and Employment under contract with the Office of the State Auditor.

## CUBS, CATS, AND CLEAR INFORMATION SECURITY—SYSTEM CONFIGURATION

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have*



*been provided to the Department and the Governor's Office of Information Technology (OIT) in a separate, confidential memorandum.*

The Department is responsible for the administration of the State's Unemployment Insurance program. As part of the administration of this program, the Department utilizes three systems: the Colorado Unemployment Benefits System (CUBS), the Colorado Automated Tax System (CATS), and the Colorado Labor and Employment Applicant Resource (CLEAR).

CUBS tracks unemployment benefit claims related to the Unemployment Insurance program. CATS tracks unemployment insurance premium payments made by employers. CLEAR captures and reports federal grant financial information for the unemployment insurance program and the Workforce Centers, which are satellite offices where unemployment benefits and services can be accessed. These systems interface with the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department is the business owner of these systems.

The Department and OIT share responsibility for the reliability and availability of the CUBS and CATS systems. The Department is responsible for the CLEAR system, as it is vendor managed. Generally, Security Policies and OIT Cyber Policies define the detailed requirements for the Department's systems. Both the Security Policies and OIT Cyber Policies are developed by OIT, and the Cyber Policies outline how OIT implements the Security Policies for those IT services it provides to state agencies, in this case the services it provides to the Department for CUBS and CATS. Additionally, CUBS stores Federal Tax Information (FTI) and, therefore, is subject to the Internal Revenue Services' regulations, specifically Publication 1075, which sets forth guidelines for protecting FTI.

In March 2018, the Department went live with the implementation of the Unemployment Insurance systems modernization project to update the current CUBS and CATS systems, in which it is applying a phased approach to implementation, with full implementation expected by December 2019.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department and OIT had sufficient internal controls in place to ensure that information security controls for the CUBS, CATS, and CLEAR systems were designed, in place, and operating effectively during Fiscal Year 2018.

We followed up on the Department's and OIT's progress with implementing our Fiscal Year 2017 recommendation on information security over the CUBS, CATS, and CLEAR systems relating to the application configuration settings and account management practices for the three systems. The Department and OIT agreed with the prior year recommendation.

We reviewed and tested certain information security controls relating to the CUBS, CATS, and CLEAR systems by interviewing relevant staff and reviewing policies and procedures. We analyzed system configurations and tested a sample of users against account management requirements.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit against Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Our testing found that key information security controls were not in place for CUBS, CATS, and CLEAR during the fiscal year.

## WHY DID THESE PROBLEMS OCCUR?

The Department and OIT have been implementing new practices and policies as part of the unemployment insurance modernization project. As of the end of Fiscal Year 2018, the Department and OIT did not have adequate processes in place to ensure that the CUBS, CATS, and CLEAR systems are in compliance with Security or Cyber Policies and IRS Publication 1075.

## WHY DO THESE PROBLEMS MATTER?

In combination, the problems identified increase the risks of inappropriate access to the systems, which could adversely impact the confidentiality, integrity, and availability of the data in the systems.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2017-027 AND 2017-028	

# RECOMMENDATION 2018-021

The Department of Labor and Employment should work with the Governor's Office of Information Technology (OIT) and the Colorado Labor and Employment Applicant Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the CLEAR systems, and to comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by:

- A Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART A.
- B Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART B.
- C Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART C.

# RESPONSE

## DEPARTMENT OF LABOR AND EMPLOYMENT

A AGREE. IMPLEMENTATION DATE: JUNE 2019.

CDLE will work with OIT and its CLEAR vendor to mitigate the specific problems noted in the confidential finding, PART A.

B AGREE. IMPLEMENTATION DATE: FEBRUARY 2019.

CDLE will work with OIT and its CLEAR vendor to mitigate the specific problems noted in the confidential finding, PART B.

C AGREE. IMPLEMENTATION DATE: FEBRUARY 2019.

CDLE will work with OIT and its CLEAR vendor to mitigate the specific problems noted in the confidential finding, PART C.

# RECOMMENDATION 2018-022

The Governor's Office of Information Technology (OIT) should work with the Department of Labor and Employment to improve information security controls for the Colorado Unemployment Benefits System, Colorado Automated Tax System, and Colorado Labor and Employment Applicant Resource systems, and to comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by:

A Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART A.

B Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART B.

# RESPONSE

## GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

### A AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Office of information Technology (OIT) agrees with this finding. OIT is currently working on a solution which will implement appropriate procedures to mitigate the finding.

### B AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Office of information Technology (OIT) agrees with this finding. OIT is currently working on a solution which will implement appropriate procedures to mitigate the finding.

## CUBS, CATS, AND CLEAR COMPUTER OPERATIONS— CONTINGENCY PLANNING

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to the Department and OIT in a separate, confidential memorandum.*

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to evaluate the design and operating effectiveness of computer operations IT general controls over the CUBS, CATS, and CLEAR systems.

As part of our audit work, we interviewed Department and OIT staff, reviewed policies and procedures, analyzed agency-provided and system-generated reporting information, and analyzed system configuration files. We reviewed the information for compliance with Security Policies, OIT Cyber Policies, IRS Publication 1075, and Department policies, as applicable.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit against Security Policies, OIT Cyber Policies, IRS Publication 1075, and the contract between the Department and the vendor.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY

We found that certain computer operations controls were not in place for CUBS, CATS, and CLEAR.

## WHY DID THESE PROBLEMS OCCUR?

The Department and OIT do not have adequate processes in place to ensure that the CUBS, CATS, and CLEAR systems are in compliance with Security Policies, Cyber Policies, and IRS Publication 1075, and contract provisions.

## WHY DO THESE PROBLEMS MATTER?

These problems could adversely impact the State's ability to conduct unemployment insurance and work force center operations and, in turn, could adversely impact the effectiveness, efficiency, and reliability of financial reporting.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-023

The Department of Labor and Employment should work with the Governor's Office of Information Technology and the Colorado Labor and Employment Applicant Resource (CLEAR) vendor, as applicable, to:

- A Implement appropriate procedures to mitigate the specific problems noted in the confidential finding PART A.
- B Implement appropriate procedures to mitigate the specific problems noted in the confidential finding PART B.
- C Hold the CLEAR vendor accountable for contract provisions to ensure they are complying with Colorado Information Security Policies.

## RESPONSE

### DEPARTMENT OF LABOR AND EMPLOYMENT

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

CDLE will work with OIT and the CLEAR vendor as outlined more specifically in its response to the problems noted in the confidential finding, PART A.

B AGREE. IMPLEMENTATION DATE: JANUARY 2020.

CDLE will work with OIT and its CLEAR vendor as outlined more specifically in its response to the problems noted in the confidential finding, PART B.

C AGREE. IMPLEMENTATION DATE: JANUARY 2020.

CDLE will work with its CLEAR vendor to ensure accountability to alleviate the problems noted in the confidential finding, PART C.

## RECOMMENDATION 2018-024

The Governor's Office of Information Technology should work with the Department of Labor and Employment to implement appropriate procedures to mitigate the specific problems noted in the confidential finding.

## RESPONSE

### GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: JANUARY 2019.

The Governor's Office of Information Technology (OIT) agrees to this finding and is working on a solution to mitigate the finding.



# DEPARTMENT OF LABOR AND EMPLOYMENT

The following recommendation relating to an internal control deficiency classified as a SIGNIFICANT DEFICIENCY was communicated to the Department in the previous year and has not been remediated as of June 30, 2018, because the original implementation date provided by the Department is in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

COLORADO UNEMPLOYMENT BENEFIT AND AUTOMATED TAX INFORMATION SYSTEMS					
CURRENT REC. NO.	2018-025	PRIOR REC. NO.	2017-029	IMPLEMENTATION DATE	DECEMBER 2018
CLASSIFICATION	SIGNIFICANT DEFICIENCY				



# DEPARTMENT OF PERSONNEL & ADMINISTRATION

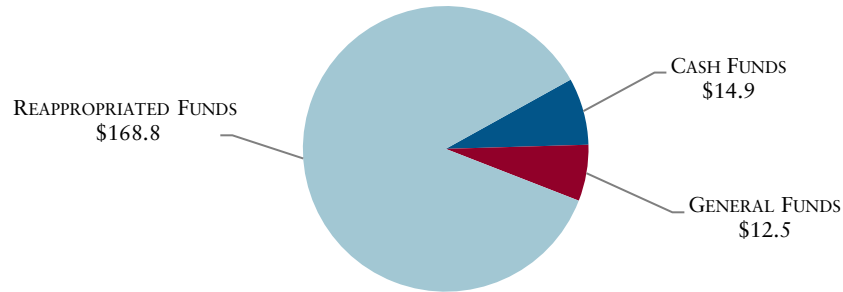
The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the Executive Branch of state government. The Department administers the classified personnel system, which includes 32,414 full-time equivalent (FTE) employees across the State (excluding the Department of Higher Education), and provides general support for state departments. The Department includes the following divisions and offices:

- Executive Director's Office
- Division of Central Services
- Division of Accounts and Control
- Division of Human Resources
- Office of Administrative Courts
- Constitutionally Independent Entities Division, including the State Personnel Board

In Fiscal Year 2018, the Department was appropriated total funds of approximately \$196.2 million and 422 FTE staff.

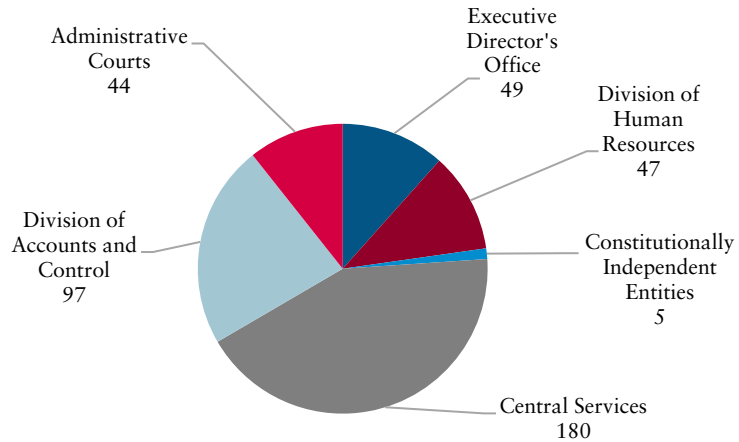
The following charts show appropriations by funding source and FTE staff, by major areas, respectively, within the Department for Fiscal Year 2018.

**DEPARTMENT OF PERSONNEL & ADMINISTRATION  
FISCAL YEAR 2018 APPROPRIATIONS  
BY FUNDING SOURCE (IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

**DEPARTMENT OF PERSONNEL & ADMINISTRATION  
FISCAL YEAR 2018 FULL-TIME EQUIVALENT STAFF  
BY MAJOR AREAS**



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

## OFFICE OF THE STATE CONTROLLER

The Office of the State Controller (OSC) is located within the Department’s Division of Accounts and Control. The OSC is responsible for managing the financial affairs of the State of Colorado, which includes management of the State’s payroll system, processing of payments, the preparation of the State’s financial statements, and ensuring compliance with specific federal reporting requirements. As part of fulfilling this responsibility, the OSC is the functional business owner of the State’s accounting system, the Colorado Operations Resource

Engine (CORE), and the State’s payroll system, the Colorado Personnel Payroll System (CPPS). As part of being the functional business owner of these systems, the OSC is responsible for providing guidance to the various state departments on the use of these systems, overseeing certain access and information security requirements of these systems, and ensuring that the systems are working in the way they are intended.

We identified 11 overall areas in which the OSC could make improvements to its operations—six MATERIAL WEAKNESSES related to financial or IT controls, three SIGNIFICANT DEFICIENCIES related to financial or IT controls, one SIGNIFICANT DEFICIENCY related to federal awards, and one issue that is not related to internal controls and is therefore NOT CLASSIFIED. The area related to the federal finding is located in the Department’s chapter within SECTION III: FEDERAL AWARDS FINDINGS.

## OFFICE OF THE STATE CONTROLLER PREPARATION OF THE STATE’S FINANCIAL STATEMENTS

The Office of the State Controller (OSC) is responsible for preparing the State’s Comprehensive Annual Financial Report (CAFR), which includes preparing the State’s financial statements and related note disclosures in compliance with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance such as GASB implementation guides. For example, GASB requires detailed note disclosures regarding cash and investments, capital assets held by the State, and pension and other postemployment benefit plans offered to state and higher education employees.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The objective of the audit work was to determine whether the State's financial statements and required note disclosures were fairly presented, in all material respects, in conformity with GAAP.

We performed our audit work in accordance with auditing standards established by the American Institute of Certified Public Accountants (AICPA). The AICPA audit standards outline specific responsibilities for both the auditor and auditee management. In order to meet our audit objectives, we are required to obtain audit evidence from management. Part of that evidence includes obtaining a management representation letter that is required to be signed by key members of the State's management team and senior accounting staff to indicate acknowledgment of their responsibility for the fair presentation of financial statements in accordance with GAAP. By signing the management representation letter, management and accounting staff also attest to their responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements.

We performed the following procedures as part of our audit testwork:

- We tested the effectiveness of the OSC's internal controls over the preparation and review of the financial statements.
- We tested the State's financial statements and related note disclosures for compliance with GAAP for Fiscal Year 2018.
- We tested the effectiveness of the OSC's internal controls related to tracking, analyzing, and implementing GASB statements.
- We reviewed the OSC's analysis of new GASB statements and implementation guides and inquired about the OSC's processes and procedures for tracking, analyzing, and implementing this information.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The results of our audit work were measured against the following criteria:

- State statute [Section 24-30-204(1), C.R.S.] requires that the State Controller conduct all central accounting and fiscal reporting for the state as a whole, prepare the financial statements in accordance with GAAP, and submit these GAAP financial statements to the governor and the General Assembly no later than September 20. GASB standards [GASB Codification 1200.113] require that where financial statements do not demonstrate finance-related legal compliance, the government should present narrative explanations in the basic financial statements as may be necessary to report its legal compliance responsibilities and accountabilities. GASB further indicates [GASB Codification 2300.108] that the notes to the financial statements provide necessary disclosure of material items, the omission of which would cause the financial statements to be misleading.
- State statute [Section 24-30-201(1)(f), C.R.S.] requires the State Controller to “coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing, and installing of accounting forms, records, and procedures for all state agencies.”
- State Fiscal Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, states that the OSC “shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules.”
- According to the OSC’s policy titled, *Internal Control System*, state agencies shall use the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office (GAO), as its framework for its system of internal control. The Green Book states [Section OV2.21] that

management is responsible for designing an internal control system for the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations. The Green Book further states [Principles 3.10 and 10.02] that management is responsible for establishing documented policies and procedures that define responsibilities, assign key roles, and delegate authority for fulfilling those responsibilities. Management is also responsible for establishing expectations for competence in key roles. According to the Green Book, [Principle 4.01–4.05] personnel need to possess a level of competence that allows them to accomplish their assigned responsibilities and understand the importance of effective internal control. Additionally, the Green Book specifically indicates [Section OV2.15] that external auditors are not considered a part of an entity’s internal control system and that responsibility for an entity’s internal control system resides with management.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

During our testing of the OSC’s Fiscal Year 2018 financial statements, we identified several problems that were not identified and corrected through the OSC’s preparation and review processes. Examples of these issues are noted below with references in some cases to more detailed findings in this chapter:

- The OSC’s financial statements submitted to the governor and General Assembly on September 20, 2018, were missing required information on pension and other postemployment benefit plans, and there was no indication in this version that any information was missing. Additionally, the OSC did not provide supporting documentation that reconciled the included disclosures to the underlying accounting records. After we notified the OSC of the issues, OSC staff revised the note disclosures to include the missing information and provided accurate supporting documentation that reconciled to the State’s underlying accounting records in December 2018. SEE RECOMMENDATION 2018-027 for more details.



- We determined that the OSC's Statement of Cash Flows for Proprietary Funds was not presented in accordance with GASB guidance and the OSC had not identified the issues through its reviews. After we notified the OSC of these issues, OSC staff made several corrections to the Statement of Cash Flows in mid-December so that it ultimately complied with GASB guidance. SEE RECOMMENDATION 2018-028 for more details.
- The OSC did not initially include required details in the note disclosures regarding an investment of approximately \$244.4 million at one of the higher education institutions, or provide any documentation of their analysis for excluding the investment. After we brought the exclusion to their attention, OSC staff revised the disclosure to include information about the investment.
- The OSC failed to include certain details required by the GASB in the financial statements regarding approximately \$546.3 million in assets held under capital leases. The State is authorized to enter into lease or rental agreements for buildings and/or equipment, which allow the State to pay for an asset, such as equipment, over a period of time. When these types of transactions meet the definition of a capital lease, GASB standards require that the gross value of the equipment, including accumulated depreciation, be disclosed. The OSC disclosed the gross value of these assets but did not include accumulated depreciation as required by the GASB. The OSC did not correct this issue in its final Fiscal Year 2018 financial statements.

## WHY DID THESE PROBLEMS OCCUR?

Overall, the OSC's internal controls in place for Fiscal Year 2018 were not sufficient to prevent and/or detect potential material misstatements to the financial statements or noncompliance with GAAP. For example, we noted the following:

### FINANCIAL STATEMENT PROCEDURES AND SUPERVISORY REVIEW PROCESS.

The OSC's review process does not include steps to document OSC

staff's decision process for all significant judgments, changes, or exceptions to required note disclosures and financial statement presentation. Additionally, the OSC's supervisory review process in place over the State's financial statements is not sufficiently detailed to allow the OSC to detect and correct significant issues, such as those identified as a result of our audit.

**STAFF RESPONSIBILITIES.** The State Controller assigns staff responsibilities related to preparing and reviewing the financial statements. We noted that at the end of the audit, one of the OSC staff responsible for key portions of the State's financial statement preparation process did not sign the required management representation letter, declining to take responsibility for the information presented in the financial statements. While the State Controller signed the letter and took overall responsibility for all aspects of the State's financial statements, the staff's declining to sign represented a potential weakness in internal controls resulting from staff not taking responsibility for the primary function of their job with respect to preparing and issuing the State's financial statements. The staff member specifically indicated that they did not agree with the OSC's overall presentation of the State's higher education institutions in the State's financial statements. However, by not signing the letter, the staff member failed to take any responsibility for the financial statements, including those related to the internal controls relevant for the preparation and fair presentation of the financial statements, significant assumptions used in making the accounting estimates, or the appropriate classification of significant balances in the State's accounting system used to create the financial statements.

## WHY DO THESE PROBLEMS MATTER?

Accurate financial reporting and consistent application of GASB standards are critical to ensuring that the State's financial statements are fairly stated. Having strong internal control processes in place is essential for ensuring the timely and accurate completion of financial statements in accordance with statutes and GAAP. If robust internal controls over financial statement preparation are not in place within the organization and operating effectively, it can result in the financial statements being

materially misstated, which could lead users of these statements to make decisions based on inaccurate information. Relying on external auditors to identify errors in financial information, rather than internal processes, represents a missing component and a material weakness in internal controls.

Finally, significant GASB Statements, specifically GASB Statement No. 84, *Fiduciary Activities*, and GASB Statement No. 87, *Leases*, are required to be implemented by the State for the Fiscal Years Ending June 30, 2020, and 2021, respectively. Both of these standards are expected to have a significant impact on financial accounting and reporting and will require adequate training, planning and communication to all state departments. Inadequate analysis and lack of communication by the OSC to state departments on future GASB Statement implementation could ultimately result in misstatements to the State's financial statements.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION

### 2018-026

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen internal controls over the preparation of the financial statements and the Comprehensive Annual Financial Report (CAFR) to ensure that the financial statements and CAFR are accurate, timely, and prepared in accordance with Generally Accepted Accounting Principles. This may include: (1) Implementing an expanded supervisory review process over the financial statements and note disclosures, including documentation of significant judgments and assumptions; and (2) Instituting a State Controller review of staff assignments for key responsibilities and roles for the preparation and review of the financial statements to ensure that staff take responsibility for the work performed.

# RESPONSE

## OFFICE OF THE STATE CONTROLLER

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2019.

The Office of the State Controller agrees with this recommendation. The OSC will expand its supervisory review process over the financial statements and note disclosures to include a documented analysis of any significant judgments, assumptions, and conclusions reached pertaining to the application of governmental accounting standards. The Office of the State Controller has a process for making staff assignments prior to the end of each fiscal year, and that process will include a review by the State Controller.

## COMPLIANCE WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS NO. 68 AND NO. 75

The OSC is responsible for the preparation of the State's CAFR which includes preparing the financial statements in compliance with GAAP. The State follows the standards established by GASB. The State implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB statement No. 27* (GASB 68), during Fiscal Year 2015, and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75), during Fiscal Year 2018.

GASBs 68 and 75 changed financial reporting of pensions and other postemployment benefits (OPEB) and require the State to record its

proportionate share of the defined benefit plan and other postemployment benefit obligations on the State's financial statements. The most significant plans to the State are the Colorado Public Employees' Retirement Association's (PERA) defined benefit plan and PERA's Health Care Trust Fund OPEB plan, which provides a health care premium subsidy to eligible participating PERA benefit recipients.

The OSC collects information from state departments and institutions after each fiscal year end in the form of exhibits to assist in its preparation of the State's financial statements and required note disclosures. Legislation in 1992 authorized state institutions of higher education the option of offering optional retirement plans to their employees. As a result, some higher education institutions have pension and OPEB plans that provide alternatives to PERA for its employees. For example, the most significant of these types of plans include the University of Colorado and Colorado State University, which have pension and OPEB plans that provide pension benefits and subsidies for life insurance, medical, long-term disability, and prescription drug premiums for eligible employees and retirees. Higher education institutions disclose this information in their separately prepared financial statements.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the State's Fiscal Year 2018 financial statements were fairly presented, in all material respects, in conformity with GAAP, which included compliance with applicable GASB standards.

The purpose of our audit work also included following up on our Fiscal Year 2017 recommendation related to the State's implementation of GASB 68. Specifically, we found that the OSC's processes and procedures were insufficient to ensure compliance with all elements required by the GASB, the accuracy of the calculations, and to provide timely support for financial

statement disclosures related to pensions. The OSC agreed with this recommendation and stated that they planned to revise procedures by February 2018 to ensure that the net pension liability and applicable note disclosures related to GASB 68 were complete and accurate.

Furthermore, we also recommended that the OSC implement a process to ensure that the required Fiscal Year 2018 GASB 75 implementation be performed accurately and in a timely manner. The OSC agreed with this recommendation and stated that they planned to work with the higher education institutions by June 2018 to ensure that GASB 75 was implemented in a consistent, accurate, and timely manner.

For Fiscal Year 2018 we performed testwork related to the OSC's continued implementation of the requirements prescribed by GASB 68, as well as the new requirements prescribed by GASB 75. We also reviewed the OSC's processes for determining the total amount of the State's net pension and OPEB liabilities, related annual adjustments, and the recording of the appropriate amounts on the State's financial statements. Additionally, we performed testwork to ensure that key balances included in the applicable note disclosures agreed to the State's underlying accounting records.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State statute [Section 24-30-204(1), C.R.S.] requires that the State Controller prepare financial statements in accordance with GAAP and submit these GAAP financial statements to the governor and the General Assembly no later than September 20. The GASB establishes GAAP for state and local governments through the issuance of GASB statements. GASB 68 and GASB 75 detail the recognition and disclosure requirements for employers with pension and OPEB plans. Specifically, the statements require employers to disclose descriptive information about each pension and OPEB plan, including assumptions and other inputs, benefit terms, contributions, and pension and OPEB expense.

According to the OSC's policy titled, *Internal Control System*, state agencies

shall use the Green Book as its framework for its system of internal control. The Green Book states [Section OV2.21] that management is responsible for designing an internal control system for the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations. The Green Book further states [Principles 3.10 and 10.02] that management is responsible for establishing documented policies and procedures that define responsibilities, assign key roles, and delegate authority for fulfilling those responsibilities. The Green Book also indicates [Section OV2.15] that external auditors are not considered part of an entity's internal control system and that responsibility for an entity's internal control system resides with management.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified problems with the OSC's processes related to and preparation of financial statement note disclosures required by GASB 68 and GASB 75. We found the problems noted below:

- **LACK OF SUPPORT FOR AND INCOMPLETE FINANCIAL STATEMENT DISCLOSURES.** The OSC did not finalize complete and accurate financial statement note disclosures that included required GASB 68 pension information and GASB 75 OPEB information, or provide supporting documentation that agreed to the underlying accounting records, until early December 2018. The OSC completed the initial draft of the basic financial statements on September 20, 2018, by the statutorily-required due date and provided supporting documentation related to the pension and OPEB disclosures at that time. However, the documentation did not agree to the State's underlying accounting records, or to the note disclosure itself. Although the OSC produced several updated versions of the financial statements from October 2018 through December 2018, the updated versions did not include accurate note disclosures and supporting documentation that reconciled the disclosures to the underlying accounting records for pensions until late November 2018, and for OPEB until December 2018.

- **FAILURE TO REPORT INFORMATION RELATED TO HIGHER EDUCATION INSTITUTIONS' SEPARATE PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS.** The OSC did not initially report complete information regarding some of the State's higher education institutions' pension and OPEB plans. During our review of the State's pension and OPEB note disclosures, we noted that the OSC omitted necessary disclosures related to higher education institution pension and OPEB plans. After we notified the OSC of the missing disclosures, OSC staff revised the financial statements to include the missing information in early December 2018.

Because the statements provided to the governor and the General Assembly by the statutorily-required September 20 due date contained incomplete pension and OPEB notes, they therefore did not comply with GAAP as established by GASB 68 and 75 or state statutes.

## WHY DID THESE PROBLEMS OCCUR?

The OSC's processes and procedures were not sufficient to ensure compliance with all of the elements and note disclosures required by GASB 68 and GASB 75 to prepare financial statements in accordance with GAAP in a timely manner. For example, we noted the following issues:

- **INSUFFICIENT DOCUMENTED AND FORMALIZED PROCEDURES.** For Fiscal Year 2018, the OSC had documented policies and procedures related to the annual calculation and recording of the fiscal year-end account adjustments required by GASB 68; however, the policies and procedures lacked sufficiently detailed steps related to how the related pension notes were to be prepared and what supporting documentation was to be maintained.

Additionally, the procedures failed to include needed steps related to GASB 75, including a required supervisory review process, and lacked sufficient detail necessary to assist OSC staff in preparing adequate supporting documentation that reconciled the annual calculations and adjustments to the underlying accounting records, the financial statements, and the related note disclosures.



- **INCOMPLETE PROCESS FOR OBTAINING REQUIRED INFORMATION.** The OSC did not have a mechanism for obtaining information regarding all separate higher education pension and OPEB plans. Specifically, the OSC did not require that departments and/or institutions report to them any pension or OPEB plans outside of the benefits provided by PERA. Because the OSC did not have a process to collect this information, they were not aware of all pension and OPEB plans and therefore, were unable to analyze or determine which pension or OPEB plans required disclosure in accordance with GASB 68 and GASB 75.

## WHY DO THESE PROBLEMS MATTER?

Accurate and GAAP-compliant financial reporting and consistent application of GASB standards are critical to ensuring that the State's financial statements are fairly stated. Furthermore, having strong internal control processes, such as documented procedures, are important to ensure the accurate and timely completion of financial reports in compliance with statutory requirements.

CLASSIFICATION OF FINDING

MATERIAL WEAKNESS

THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-032

# RECOMMENDATION

## 2018-027

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over pension and other postemployment benefit reporting by:

- Updating and implementing its documented policies and procedures related to financial statement reporting and note disclosures required by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68), and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75), to include sufficient details related to the preparation and supervisory review of the note disclosures and

supporting documentation to ensure that all elements agree to the underlying accounting records and that financial reporting meets statutory and generally accepted accounting principles requirements.

- B Establishing and implementing a process to obtain information from the State's higher education institutions on all types of pension and other postemployment benefit plans offered by the institutions. The OSC should compile this information, document its analysis, and include the appropriate disclosures for GASBs 68 and 75 in its financial statements.

## RESPONSE

### OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Office of the State Controller agrees with this recommendation. The OSC will update its written procedures regarding the preparation, review, and approval of pension and other postemployment benefit plan accounting entries and note disclosures to (1) ensure the notes to the financial statements contain all of the required disclosures under GASB Statement Nos. 68 and 75, and (2) require that supporting documentation for note disclosures agrees with the underlying accounting records.

- B AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Office of the State Controller agrees with this recommendation, and will work with institutions of higher education to obtain necessary information on all types of pension and other postemployment benefit plan information and disclosures to ensure the financial statements comply with GASB Statement Nos. 68 and 75. The OSC will develop written procedures to collect and analyze pension and other postemployment benefit plan information from institutions of higher education and to ensure the financial statements contain the appropriate disclosures.

# STATEMENT OF CASH FLOWS

The State's financial statements include a Statement of Net Position for Proprietary Funds (Balance Sheet) and a Statement of Cash Flows for Proprietary Funds (Cash Statement). The State uses proprietary funds to account for and report business-type activities engaged in by departments and higher education institutions. For example, the State Lottery fund (Lottery) generally pays expenses with revenue from lottery ticket sales, and higher education institutions generally pay for expenses with revenue from tuition, fees, and research grants.

Higher education institutions and some agencies issue their own standalone financial statements. The OSC is also responsible for ensuring that information that is included in these standalone financial statements is also incorporated into the State's financial report.

The Balance Sheet presents the State's assets, liabilities, and fund balance, also known as net position, as of fiscal year end. The Balance Sheet includes fiscal year-end cash balances for each proprietary fund. The Cash Statement provides additional summarized information about cash receipts, also known as cash inflows, and cash payments, also known as cash outflows, recorded in the State's proprietary funds as well as the fiscal year-end cash balances for each proprietary fund. Fiscal year-end cash balances for each proprietary fund on the Balance Sheet should agree to the fiscal year-end cash balances for each proprietary fund on the financial statement.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the State's Fiscal Year 2018 financial statements prepared by the OSC, specifically the Cash Statement, presented information fairly, in all material respects, in conformity with GAAP.

We performed several audit procedures related to the Cash Statement, including the following:

- Reviewed Fiscal Year 2018 updates to the OSC's procedures for preparing the Cash Statement and inquired about the OSC's consideration of GASB standards and guidance.
- Tied the Cash Statement to the OSC's supporting documentation, recalculated the amounts in the Cash Statement, compared standalone Cash Flow Statements to the Cash Statement, and inquired with the OSC on any variances.

We also requested the OSC's process for determining that financial reporting staff obtain training related to new GASB standards and guidance.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The OSC is specifically required to prepare the Cash Statement in accordance with GASB requirements [Codification Section 2450, *Cash Flow Statements*] which was modified by GASB Implementation Guide No. 2017-1, *Implementation Guidance Update—2017*, in Fiscal Year 2018. GASB instructed state and local government entities to present cash flows information related to pensions and other post-employment benefits (OPEB) as separate line items on the Cash Statement. Additionally, the OSC implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75), in Fiscal Year 2018. GASB 75 requires the State to record its proportionate share of other postemployment benefit obligations on the financial statements.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The OSC did not prepare the Cash Statement in accordance with GASB requirements. We identified the following problems with the Cash Statement prepared by the OSC:

- The OSC initially understated the amount reported as “Cash Payments to Employees” on the Cash Statement by approximately \$663.4 million because the OSC improperly included non-cash OPEB balances related to the implementation of GASB 75 in its calculations. This resulted in the overstatement of Total Cash Flows from Operations by \$663.4 million.
- The OSC incorrectly reported a \$663.4 million difference between the Cash Statement’s fiscal year-end cash balance and the Balance Sheet’s fiscal year-end cash balance because of the prior issue. Because the OSC was unable to identify the reason for the difference, the OSC incorrectly added a \$663.4 million manual adjustment to the statement titled “Prior Period Adjustment/Accounting Change” in order to force the cash amounts reported on the two statements to agree. After we notified the OSC of this error and the error noted in the previous bullet, the OSC corrected these errors in mid-December 2018.
- The OSC did not present pension and OPEB information totaling \$1.6 billion as separate line items on the Cash Statement as required by GASB. After we notified the OSC of the error, the OSC corrected this issue with manual adjustments to the Cash Statement. However, the OSC did not document the manual adjustments to the Cash Statement and did not include any explanations when they provided the revised Cash Statement. Therefore, when we reviewed the revised Cash Statement in mid-December, we could not substantiate the amount or obtain supporting documentation for a \$36.5 million adjustment to the Cash Statement.

Furthermore, the OSC did not identify differences between the standalone financial statements and its Cash Statement. For example, Lottery’s standalone financial statements showed a net decrease in cash of \$401,000 in Fiscal Year 2018, but the State’s Cash Statement showed a net increase in cash of \$599,000 at Lottery in Fiscal Year 2018; however, the OSC was not aware of the difference until we brought it to their attention. We determined that the variance resulted from the OSC’s GASB 75 errors noted previously.

## WHY DID THESE PROBLEMS OCCUR?

The OSC's internal controls over the preparation of the State's financial statements failed to prevent or detect material misstatements in the Cash Statement because of the following:

- The OSC's internal controls over the tracking, analysis, and implementation of GASB statements and guidance did not address changes to previously-issued GASB guidance. Specifically, the OSC did not have a process to identify new guidance related to GASB 75 that required associated changes to its Cash Statement presentation.
- The OSC's Cash Statement preparation process does not include requirements relating to manual adjustments of the Cash Statement, including maintenance of supporting documentation, supervisory reviews of the Cash Statement, and a documented approval process.
- The OSC does not have a process in place requiring that staff compare Statement of Cash Flow information from agencies and higher education institutions that issue standalone financial statements to the Cash Statement for variances and make any necessary corrections to the Cash Statement based on this review.

Further, the OSC does not require its financial reporting staff to attend training on an annual basis related to new GASB statements and/or other GASB guidance.

## WHY DO THESE PROBLEMS MATTER?

When the OSC fails to ensure that they prepare the State's financial statements without material misstatements and in compliance with GAAP, it results in increased costs and heightened risk to the State because of the following items:

- Additional staff resources to prepare several revised versions of the State's financial statements in order for the OSC to correct errors.

- Increased risk caused by the last-minute OSC manual adjustments to the State's financial statements to correct errors.

CLASSIFICATION OF FINDING

MATERIAL WEAKNESS

THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION

## RECOMMENDATION

### 2018-028

The Department of Personnel & Administration's Office of the State Controller (OSC) should ensure the efficient, effective, and accurate preparation of the State's financial statements by:

- Designing and implementing effective internal controls to track, analyze, implement, and communicate new GASB statements and GASB implementation guides for the State's financial statements. These internal controls should include detailed documentation of the OSC's analysis, conclusions, and communication of the impact of new GASB statements and GASB implementation guides to the State's financial statements, including documented review and approval of these analyses and conclusions.
- Updating the process for the Statement of Cash Flows (Cash Statement) to include guidance for manual adjustments to the Cash Statement, including documentation, review, and approval requirements.
- Developing and implementing a process to perform a comparison of agencies' and higher education institutions' standalone Statements of Cash Flows to the Cash Statement, research variances, and make corrections to the Cash Statement if needed.
- Requiring OSC financial reporting staff to obtain training on new GASB statements and GASB implementation guides and implementing a process for verifying that financial reporting staff receive this training.

# RESPONSE

## OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Office of the State Controller agrees with this recommendation. The OSC will develop a policy on the review, implementation, and communication of new GASB Statements and GASB Implementation Guides for the State's financial statements. The OSC will expand the chapter in the Fiscal Procedures Manual r on new and upcoming GASB statements to include a detailed analysis of the new standards and implementation guides, along with its conclusion on the impact to the financial statements. The OSC will also communicate the new GASB Statements and GASB Implementation Guides during annual open/close training.

B AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Office of the State Controller agrees with this recommendation. The OSC will update it's current procedures for preparing the statement of cash flows to include guidance for the analysis and documentation of manual adjustments, when necessary.

C AGREE. IMPLEMENTATION DATE: DECEMBER 2019.

The Office of the State Controller agrees with this recommendation. The OSC will develop and implement a process to perform a comparison of agencies' and higher education institutions' statements of cash flows contained in their stand-alone financial statements to the cash flow statements generated from CORE data. The OSC will research variances and make corrections so that the cash flow statements presented in the CAFR agree with cash flow statements in standalone statements, if needed. The process developed by the OSC may differ between the published Basic Financial Statements (BFS) and the final CAFR. The BFS are published much earlier than the CAFR and draft cash flow



statements may not be available or may not be sufficiently reliable for the BFS.

D AGREE. IMPLEMENTATION DATE: APRIL 2019.

The Office of the State Controller agrees with this recommendation. The OSC will implement a process to track and verify attendance of training related to the issuance of new GASB Statements and Implementation Guides. During Fiscal Year 2018, the staff assigned to prepare the financial statements, including the Statement of Cash Flows, did attend several trainings in various forms offered throughout the year on new GASB standards. However, attendance was not formally tracked or documented.

## HIGHER EDUCATION FUND PAY DATE SHIFT

Traditionally, full-time salaried state employees are paid on the last day of the month for that month's work. However, for budgetary purposes, based on legislation passed in 2003, most salaried employees are not paid for June's work until July 1, which is the first day of the following fiscal year. This is referred to as the pay-date shift. This pay-date shift affected staff at state institutions of higher education, even though their payroll is processed through systems other than the State's payroll system.

Although salaried state employees are not paid until July 1, accounting standards require the State to record the expenditure in CORE as of June 30. This expenditure is offset by a liability recorded in CORE; the liability is subsequently cleared when the payment is issued on July 1.

The statute pertaining to employee pay and the pay-date shift was revised by the General Assembly in 2015 in anticipation of the State's planned move to a new payroll system in 2017 and the associated transition from monthly pay for the State's salaried employees to semi-monthly pay.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the OSC complied with statutory payroll requirements, particularly those in regards to the pay-date shift. As part of our audit testwork, we reviewed guidance the State Controller issued and inquired of the State Controller on the issuance of the guidance.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Prior to the statutory change in 2015, statute required June salaries for employees outside of the state personnel system, such as higher education institution employees, to be paid “on the first working day of July” [Section 24-50-104(8)(a.5), C.R.S.]. However, House Bill 15-1392 added the lead-in, “For pay periods beginning before July 1, 2017,” to this requirement. House Bill 15-1392 also added requirements for employees “paid via the State’s payroll system” for pay periods on or after July 1, 2017, [Section 24-50-104(8)(b), C.R.S.], but it provides no specific guidance for employees who are paid outside of this system.

*Office of the State Controller Alert #210*, issued November 30, 2017, notified state controllers and chief financial officers that effective July 1, 2017, the pay-date shift no longer applied to the State’s institutions of higher education.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The State Controller could not demonstrate that the State was in compliance with state statutes regarding the pay-date shift for Fiscal Year 2018, specifically relating to higher education institutions. The

OSC issued an alert in November 2017 informing the state higher education controllers that the statutory requirement for June's pay-date shift no longer applied to them; therefore, the institutions did not shift their June 2018 payroll payments to July 1 of the following fiscal year as they had in prior years. However, the State Controller was unable to provide any documentation to demonstrate that the direction provided to the higher education controllers was appropriate.

## WHY DID THIS PROBLEM OCCUR?

Because institutions of higher education staff are not paid through the State's payroll system, it is unclear whether this part of the statute is applicable for the institutions' payroll payments made after July 1, 2017. The State Controller stated that he consulted with the Attorney General's Office after the statutory change about its effect on state agencies and institutions before issuing the alert to the institutions of higher education and received guidance that statute no longer applied to the institutions; however, he did not obtain an official ruling or written interpretation of the pay-date shift statute. The State Controller stated he again consulted the Attorney General's office after we inquired with him on the basis of the alert he issued, and the State Controller informed us that the Attorney General's office verbally informed him that the pay-date shift does apply to the institutions of higher education and that the June 30 payroll should be paid on July 1.

## WHY DOES THIS PROBLEM MATTER?

All of the State's higher education institutions except for one, which switched to bi-weekly pay during the fiscal year, followed the State Controller's direction regarding the pay-date shift for Fiscal Year 2018 and discontinued shifting their June salaried payroll costs to July 1. For the Higher Education Financial Statement Fund, which includes activity for the State's institutions of higher educations, the average Accrued Payrolls Payable account balance for the Fiscal Years ended June 30, 2015, 2016, and 2017 was approximately \$354.5 million. For Fiscal Year 2018, this balance was only \$153.5 million, a reduction of more

than \$200 million, which affects the comparability of the financial information reported year over year.

Failure to comply with statutory requirements creates the risk that the State, or the entities to which the State Controller provides guidance, are not operating in accordance with statutory requirements and the intentions of the General Assembly.

CLASSIFICATION OF FINDING	NOT CLASSIFIED—NOT AN INTERNAL CONTROL ISSUE
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-029

The Department of Personnel & Administration's Office of the State Controller should ensure that it meets statutory requirements by requesting a formal interpretation of the pay-date shift statute and how it relates to the State's institutions of higher education from the Attorney General's Office, and communicate that information to the institutions of higher education.

## RESPONSE

### OFFICE OF THE STATE CONTROLLER

AGREE. IMPLEMENTATION DATE: FEBRUARY 2019.

The Office of the State Controller agrees with this recommendation. The OSC will consult with the Attorney General's Office and request a written, formal interpretation of the pay-date shift statute as it relates to the State's institutions of higher education. The OSC will evaluate the interpretation and to ensure compliance with statute, will provide institutions of higher education with instruction/guidance for handling the pay-date shift for Fiscal Year 2019 and going forward, as appropriate. The OSC will also work with institutions of higher education to facilitate any changes to the pay-date shift statute as necessary.

# PRIOR PERIOD ADJUSTMENTS

Prior period adjustments are accounting entries that change the current year's financial statements balances for identified errors that occurred in prior years, but were not identified until the current year. Department and higher education institution accounting staff are responsible for recording these adjustments in accordance with OSC guidance provided in the Manual. The OSC is responsible for adjusting the financial statements and disclosing in the CAFR any prior period adjustments that result in a material adjustment to the current year's CAFR.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the financial statements presented information fairly, in all material respects, in conformity with GAAP, which includes compliance with applicable GASB statements. Another purpose of our audit work was to determine the effectiveness of the OSC's internal controls related to prior period adjustments.

We performed several audit procedures related to prior period adjustments, including the following:

- Reviewed the Manual to understand the OSC's prior period adjustment guidance to departments, including higher education institutions.
- Inquired about the OSC's internal controls for reviewing and monitoring prior period adjustments to determine material impacts to the financial statements and CAFR.
- Analyzed the audit results of statewide revenue and expenditure

testing. We reviewed the total revenue and expenditure misstatements identified within each fund to determine if any misstatements were the result of prior period adjustments.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance* (GASB 62), requires that the correction of an error in previously issued financial statements be accounted for, and reported as, a prior period adjustment. Further, GASB 62 requires state and local government entities to report and disclose the effects of any prior period adjustments in the CAFR in the fiscal year in which the state or local government entity makes the adjustments.

Additionally, state statute [Section 24-30-201(1)(f), C.R.S.] requires the State Controller to “coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing, and installing of accounting forms, records, and procedures for all state agencies.”

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The OSC did not identify and disclose all material prior period adjustments in the financial statements and CAFR in accordance with GASB 62 during Fiscal Year 2018. Specifically, the OSC directed departments to record all adjustments that were made to correct prior year errors as Fiscal Year 2018 activity and to specifically notify the OSC of the error correction only if it was “material for CAFR disclosure.” Individual departments would likely not know what is “material” for the entire state encompassed in the CAFR, and only one department notified the OSC of correcting entries required to be made in Fiscal Year 2018 totaling \$8.3 million prior to performing audit testing in this area. The OSC instructed this department to run these entries through current year activity and not post a prior period

adjustment. As a result, the OSC was unable to provide information regarding all adjustments to the State's Fiscal Year 2018 financial statements that were made to correct prior year errors.

Based on our additional testwork at the department level and our identification of some of the prior year correcting entries made by the departments during the fiscal year, we estimated the following impact to the financial statements:

DEPARTMENT OF PERSONNEL & ADMINISTRATION FISCAL YEAR 2018 FINANCIAL STATEMENT MISSTATEMENTS DUE TO PRIOR PERIOD MISSTATEMENTS			
FINANCIAL STATEMENT FUND	REVENUE MISSTATEMENT	EXPENDITURES MISSTATEMENT	NET INCOME MISSTATEMENT
Government-wide- Governmental Activities	Overstated Revenue by \$5.1 million	Understated Expenditures by \$16.0 million*	Overstated Net Income by \$21.1 million*
Resource Extraction Fund	Overstated Revenue by \$5.0 million*	No impact to Expenditures	Overstated Net Income by \$5.0 million*
Capital Projects Fund	Overstated Revenue by \$1.8 million*	Overstated Expenditures by \$1.4 million*	Overstated Net Income by \$400,000 *
General Fund	Understated Revenue by \$1.7 million	No impact to Expenditures	Understated Net Income by \$1.7 million
Other Governmental Funds	No impact to Revenues	Overstated expenditures by \$500,000*	Understated Net Income by \$500,000*

SOURCE: Office of the State Auditor analysis of audit adjustments related to prior period misstatements.

\*The OSC subsequently corrected, or partially corrected the misstatement after OSA audit staff notified them of the error(s), and that it was material to the Report.

## WHY DID THESE PROBLEMS OCCUR?

The OSC's design of internal controls over preparation of the Manual, financial statements, and CAFR failed to prevent material misstatements and non-compliance with GASB statements related to prior period adjustments. The adjustments identified for the Capital Projects Fund were material to that fund based on our audit materiality. Specifically, the design of internal controls failed to address the following:

- Compliance with GASB 62 and other GASB guidance related to prior period adjustments.
- Tracking of all department accounting entries to correct errors in prior year financial statements so the OSC can determine if the

accumulation of these accounting entries results in a material prior period adjustment in the current year’s CAFR, or to document that the OSC determined that these accounting entries are immaterial to the current year’s CAFR.

## WHY DO THESE PROBLEMS MATTER?

When the OSC fails to provide correct guidance to departments in relation to implementation and compliance with GASB standards, it results in errors to the financial statements and CAFR that could result in inaccurate funding decisions. Furthermore, incorrect guidance could lead to a lack of scrutiny over prior period adjustments resulting in waste, abuse, or fraud at departments or the OSC. Lastly, these errors cause the OSC and departments to perform additional work and incur additional costs.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-030

The Department of Personnel & Administration’s Office of the State Controller (OSC) should strengthen its internal controls over prior period adjustments by:

- A Designing and implementing internal controls over accounting entries made by departments to correct errors in prior year(s) financial activity so that the OSC can identify and analyze the corrections to determine the impact to the State’s Basic Financial Statements and Comprehensive Annual Financial Report and comply with Governmental Accounting Standards Board Statement No. 62.
- B Revising the *Fiscal Procedures Manual* to provide guidance to departments regarding prior period adjustments consistent with the internal controls implemented in PART A.



# RESPONSE

## OFFICE OF THE STATE CONTROLLER

### A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Office of the State Controller agrees with this recommendation. The OSC will develop formal, written processes to identify and evaluate accounting entries made by departments intended to correct errors related to prior fiscal years. The OSC plans to modify its reporting procedures so there is a mechanism in place for departments to report, and for the OSC to compile, accounting entries that impact prior fiscal years. The written processes will also address how the OSC will determine the impact of error corrections on current-year financial statements in order to ensure that the State complies with GASB Statement No. 62 in preparing the financial statements.

### B AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Office of the State Controller agrees with this recommendation. The OSC will revise the current Fiscal Procedures Manual to provide specific guidance and instructions for how departments should report accounting errors related to prior fiscal years, and how to submit prior period adjustments. The OSC will ensure the changes to the Manual are consistent with the planned corrective action related to PART A of this recommendation.

## SYSTEM AND ORGANIZATION CONTROL REPORTS

As discussed previously, the OSC uses financial information in CORE to prepare the State's CAFR, which includes preparing the State's financial statements in compliance with GAAP. Some departments do not use CORE as their primary accounting system, or use other IT

systems for program management. Thus, these departments upload financial information from their department's IT systems to CORE.

Various state departments contract with third party vendors (service organizations) who provide various services for some of the State's IT systems. For example, the OSC contracts with CGI (service organization) to maintain and house the CORE system infrastructure components remotely at its hosting facilities.

Service organizations contract with independent auditors (service auditors) to perform an engagement over the service organization's internal controls for these IT systems. The service auditors use the guidance issued by the AICPA. The most current version of this guidance is AICPA Statement on Standards for Attestation Engagements (SSAE) 18. Service auditors provide System and Organization Controls (SOC) reports at the conclusion of a SSAE 18 engagement. One type of SOC report, a SOC 1 Type II report (SOC Report), provides the service auditors' opinion on the service organization's internal controls specifically as to whether the internal controls are suitably designed and operating effectively for a specified period of time.

In addition to CORE at the OSC, departments with IT systems that currently require service organizations to provide SOC Reports include, but are not limited to, the following:

- The Department of Health Care Policy and Financing (HCPF) requires a SOC Report for its Pharmacy Benefits Management System (PBMS), Colorado interChange, Business Intelligence and data Management System (BIDM), and Colorado Benefits Management System (CBMS). HCPF uses these systems for managing programs such as Medicaid.
- The Department of Human Services (DHS) requires a SOC Report for its Electronic Benefits Transfer Services system (EBT) and its CBMS. DHS uses these systems for managing programs such as the Supplemental Nutrition Assistance Program and Temporary Assistance for Needy Families.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to evaluate the OSC's internal controls over the identification and assessment of the State's IT systems that are critical to the State's financial reporting and to determine if the OSC complied with financial reporting responsibilities defined by statute.

We requested a listing of the IT systems identified by the OSC as significant to the OSC's Fiscal Year 2018 CAFR as well as any risk analysis or other documentation prepared by the OSC to identify and respond to risks posed to the State's IT systems as they relate to the OSC's financial reporting process, including internal control issues over financial reporting identified in SOC Reports. We also reviewed the OSC's standard IT contract template provided to departments during Fiscal Year 2018. We reviewed the standard IT contract template for the inclusion of SOC Report requirements related to financial reporting in department contracts with service providers. We also reviewed the OSC's Manual and inquired about any other guidance the OSC provided to departments regarding SOC Reports. For example, we reviewed the Manual to determine whether the OSC stated that departments should be reviewing SOC Reports for issues that may affect financial reporting, working with the service organization to address these issues, and how to mitigate these risks to financial reporting.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State statute requires the OSC to perform the following responsibilities:

- Any state contract must be approved by the State Controller, or a delegate authorized by the State Controller [Section 24-30-202(1), C.R.S.].

- The State Controller must “coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing, and installing of accounting forms, records, and procedures for all state agencies” [Section 24-30-201(1)(f), C.R.S.].

AICPA’s SSAE 18 [AT-C 320.40(l)] requires service auditors to issue an opinion within a SOC Report. When service auditors provide an unmodified opinion in a SOC Report, it provides reasonable assurance that a service organization has suitably designed internal controls, and that those internal controls are operating effectively for a specified period. Further, SSAE 18 states [AT-C 320.42] that when service auditors provide a modified opinion in a SOC Report, it could indicate that a service organization did not suitably design internal controls, or these internal controls were not operating effectively, or both, for a specified period. When the OSC and departments receive SOC reports, they can use these reports to determine whether they can rely on service organization internal controls for financial reporting. In addition, when service auditors provide a SOC Report with a modified opinion, the OSC and departments should determine if actions to mitigate the increased risk to financial reporting are necessary.

According to the OSC’s policy entitled, *Internal Control System*, the OSC and state departments must use the Green Book as their framework for their systems of internal control. The Green Book [Section OV4.01] indicates that management retains responsibility for the performance of processes assigned to service organizations. Further, the Green Book specifies that management needs to understand the internal controls that each service organization has designed, implemented, and operates, as well as how each service organization’s internal control system impacts the OSC’s and department’s internal control system.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The OSC was unable to provide a listing of IT systems that were significant to the Fiscal Year 2018 financial statements or information on

the SOC Report opinions for IT systems throughout the State. Additionally, the OSC was unaware of SOC Report issues identified by State IT system service organization auditors that could affect the State's Fiscal Year 2018 financial reporting until we brought it to their attention. For example, HCPF's SOC Report for one of its Medicaid IT systems had a qualified opinion for testing performed during Fiscal Year 2018.

We also found that the OSC provided a Governor's Office of Information Technology's (OIT) IT contract exhibit template and OIT policies and procedures, but the template and policies and procedures did not provide SOC-Report guidance related to financial reporting.

## WHY DID THESE PROBLEMS OCCUR?

The OSC does not have documented policies and procedures in place requiring that staff perform and document an analysis and risk assessment of the State's IT systems to determine which systems are significant to the CAFR, require SOC Reports, and/or have modified opinions. Additionally, the OSC has not created its own IT contract template with provisions specifically designed to address issues specific to financial reporting, such as required due dates of departments obtaining the SOC Reports, the periods covered by the SOC Reports, and ensuring that the appropriate internal controls for the IT system and service organization are covered by the SOC Report. Finally, the OSC does not have a process for providing guidance to departments on internal controls that they should have in place over SOC Reports, including review processes over SOC reports to identify necessary department-level internal controls that should be in place and steps that should be taken by the department to ensure service providers timely address issues identified in SOC Reports.

## WHY DO THESE PROBLEMS MATTER?

The OSC relies on IT systems throughout the State to prepare the CAFR. When the OSC fails to consider how these IT systems and the related SOC Reports impact the CAFR, it exposes the OSC to material

misstatements in its financial statements. Additionally, when the OSC does not provide SOC Report guidance related to the financial reporting process in the Manual, it fails to meet its statutory responsibilities.

The OSC and departments have contracts with subservice organizations to support and/or maintain IT systems that are critical to the CAFR. When these contracts do not include adequate SOC Report requirements related to the financial reporting process, including repercussions for subservice organizations if they do not receive unmodified opinions on SOC Reports, it could result in the following:

- Waste, abuse, fraud, or material accounting errors at the subservice organization because internal controls over the OSC’s or department’s IT system, such as segregation of duty or security of IT system hardware or software, are ineffective.
- Additional costs to the OSC or department because they have to work with the subservice organization to resolve internal control issues, or the OSC or department have to design and implement additional internal controls over financial reporting to account for control weaknesses at the subservice organization.
- Ineffective controls over financial reporting at the OSC and departments because they do not have time to address internal control issues identified on a SOC Report when the service auditors do not provide the SOC Report to the OSC or department in a timely manner after the State’s fiscal year end.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-031

The Department of Personnel & Administration’s Office of the State Controller (OSC) should improve internal controls related to the American Institute of Certified Public Accountants’ Standards for Attestation

Engagements 18 System and Organization Controls 1, Type II reports (SOC Reports) by:

- A Creating and implementing documented policies and procedures around performing risk assessment and planning related to the State's IT systems to determine which are critical to the State's Comprehensive Annual Financial Report, which require SOC Reports, and tracking SOC Report opinions.
- B Providing contract template information for SOC Reports related to financial reporting. The OSC should review contracts that may require SOC Reports and determine how to proceed with the contract.
- C Including SOC Report guidance related to financial reporting in the OSC's *Fiscal Procedures Manual*, including department responsibilities related to SOC Reports and working with service organizations to resolve internal control issues identified in SOC Reports.

## RESPONSE

### OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Office of the State Controller agrees with this recommendation. The OSC will develop policies and procedures for a risk assessment to identify and document the State's information systems (IS) that are critical in compiling the annual financial statements, determine which require SOC reports, and track SOC report opinions. The OSC will perform a statewide risk assessment annually to ensure the list of critical IS is complete and current.

- B AGREE. IMPLEMENTATION DATE: DECEMBER 2019.

The Office of the State Controller agrees with this recommendation. The OSC will revise its IT contract template to include a provision on SOC reports. In addition, the OSC will review contracts that may

require SOC reports and advise the contracting State agency on how to proceed.

C AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Office of the State Controller agrees with this recommendation. The OSC will develop and implement guidance on a requirement for annual State agency reviews of SOC 1, Type II reports. The OSC will include this guidance in its Fiscal Procedures Manual (FPM), and will include State agency related responsibilities associated with such reviews.

## CORE INFORMATION SECURITY

The OSC has overall responsibility for the State's financial information recorded in the CORE application. The application is designed to allow various information security settings to be managed by the OSC through CORE application settings. Select OSC staff have administrative rights in the application that allow them to configure the application to meet security and functionality requirements. This includes a two-person approval process for changing account privileges as defined by the OSC's Security and Workflow Policy and Procedure, and system logging specifically for system administrator modifications and events in accordance with the Colorado Information Security Policy for Audit and Accountability.

As part of the contract between CGI and the State, CGI is required to provide an annual internal controls audit report, which covers those controls that CGI applies to its primary hosting facility and the associated control activities provided to the State. To meet this contractual requirement, CGI contracts with an independent service auditor to perform an examination of its internal controls. The results of the examination are provided to the OSC on an annual basis in the form of a SOC 1, Type II report, following standards promulgated by the AICPA. This SOC 1, Type II report provides the service auditors' opinion on whether CGI's internal controls have been suitably designed and are operating effectively, over a specified period. The OSC relies on these controls as they relate to financial



reporting. Database layer controls supporting the CORE system should be included in the SOC 1, Type II report to provide assurance to the OSC as to the reliability of the actual data within CORE.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

We asked OSC staff to determine their progress with implementing our prior audit recommendation from Fiscal Year 2017. Specifically, we recommended that OSC staff follow the Security and Workflow Policy and Procedure for provisioning administrative user access in order to meet the Security Policies. We recommended that OSC staff configure and verify audit logging to log database and application events including administrative access privilege changes. Additionally, we recommended that the OSC work with CGI to ensure that the SOC 1, Type II report covering the CGI-managed components of the CORE system contains database layer controls relevant to internal controls over financial reporting.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

According to the OSC's policy entitled, *Internal Control System*, state agencies shall use the Green Book as its framework for its system of internal control. Section OV4.01 indicates that management retain responsibility for the performance of processes assigned to service organizations, and further indicates that management needs to understand the controls each service organization has designed, implemented, and operates for the assigned operational process, and how the service organization's internal control system impacts the entity's internal control system.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

During our Fiscal Year 2018 audit work, we found that the OSC did

follow the Security and Workflow Policy and Procedure for provisioning administrative user access and configured audit logging to log database and application events, including administrative access privilege changes. However, the OSC did not fully address the recommendation related to ensuring that the SOC 1, Type II report contains database layer controls relevant to internal controls over financial reporting.

## WHY DID THIS PROBLEM OCCUR?

OSC staff stated that they have discussed expanding the scope of the SOC 1, Type II report with appropriate CGI management personnel and are awaiting a response from CGI regarding additional costs and how soon this could be executed.

## WHY DOES THIS PROBLEM MATTER?

If appropriate database layer controls are not included in the SOC 1, Type II report, then there is an increased risk that the OSC would not be able to rely on the data underlying the State's financial information, which could lead to misstatements of the State's financial statements or potential undetected fraudulent activity.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-036	

# RECOMMENDATION

## 2018-032

The Office of the State Controller should strengthen information technology controls over the Colorado Operations Resource Engine system by working with CGI to ensure that the System and Organization Controls 1, Type II report covers appropriate database layer controls relevant to financial reporting.

# RESPONSE

## OFFICE OF THE STATE CONTROLLER

AGREE. IMPLEMENTATION DATE: JULY 2020.

OSC requested and received CGI's estimated costs associated with expanding the scope of the CORE SOC 1, Type II review and changing the timing for when the State receives the associated report. We plan to request additional funding from the State legislature in Spring, 2019. If the funding sought is approved, we will modify the contract with CGI to ensure the SOC 1, Type II report continues to cover the current controls reviewed, as well as adding the review of the database layer controls. In addition, the contract modification will also include the audit period of the SOC 1, Type II report to follow the State's fiscal year. Therefore, the receipt of this report is anticipated no later than August each year. As a result, we project we will fully implement the recommendation in Fiscal Year 2021.

## OFFICE OF THE STATE CONTROLLER YEAR-END ADJUSTMENTS

As part of the OSC's preparation of the financial statements, the OSC makes standard closing journal entries at the end of each fiscal year in CORE. These recurring entries serve a variety of purposes, including transferring excess fund balances to the General Fund at fiscal year end, making statutory transfers between funds that are not department-specific, allocating government-wide indirect costs, and eliminating duplicate entries within the financial statements. Some of these entries are department-specific while others are statewide entries.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The objective of the audit work was to determine whether the State's financial statements were fairly presented, in all material respects, as of June 30, 2018, in conformity with GAAP, which includes statements issued by the GASB. Specifically, the purpose was to determine whether the OSC posted all the necessary Fiscal Year 2018 year-end recurring entries in CORE.

We obtained a list of the recurring entries made by the OSC in August and September 2018 to prepare the financial statements and reviewed the entries for reasonableness. We compared the Fiscal Year 2018 year-end recurring entries posted by the OSC to the Fiscal Year 2017 year-end recurring entries to determine whether the changes were reasonable. Additionally, we inquired with OSC staff regarding their processes and procedures around these recurring entries, including their procedures for ensuring all the necessary recurring entries are made.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The results of our audit work were measured against the following criteria:

- State statute [Section 24-30-204(1), C.R.S.] requires that the State Controller conduct all central accounting and fiscal reporting for the State as a whole, and prepare the financial statements in accordance with GAAP, and submit these financial statements to the governor and the General Assembly no later than September 20.
- State Fiscal Rule [1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*] states that the OSC “shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules.”

- The Manual [Chapter 3: Section 3] states that, “Each department is responsible for accurate, timely, and complete year-end accounting.”

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We noted that the OSC’s recurring entries listing contained errors. For example, there were references to COFRS, the State’s former accounting system that was used prior to the implementation of CORE in July 2014; entries designated “not applicable” on the OSC’s listing did not provide information explaining why the entries were not necessary; and one entry had a description from the prior year which had not been updated. We also did not see evidence of supervisory review of these recurring entries on their listing.

As part of our review, we inquired with the OSC about one department-specific recurring entry contained on the listing. After our inquiry, the OSC performed research and discovered that they had failed to make one of the required recurring entries related to the Fiscal Year 2017 financial statements. The overlooked entry was an elimination entry for approximately \$60.7 million, which would have prevented revenue and related expenditures from being duplicated in CORE. Although the OSC has a variance analysis process in place to compare amounts contained in the current year financial statements to the prior year to identify significant year-over-year variances, this process also failed to detect the error because the amount of the missing entry was less than the OSC’s percentage change threshold used in the final analytics.

## WHY DID THESE PROBLEMS OCCUR?

These problems occurred because the OSC does not have formal written procedures regarding the required fiscal year-end recurring entries. Specifically, the OSC has a spreadsheet that they use year over year to track the year-end recurring entries. However, the OSC lacks procedures for ensuring that all necessary recurring entries are made and that there is a required supervisory review process in place over the

year-end journal entry process. For the department-specific entries, the OSC does not have a process to communicate and follow up with the departments about required entries to ensure that all the necessary information is obtained and all the recurring entries are made.

Further, the variance analysis threshold is not set at an amount that would detect significant irregularities.

## WHY DOES THIS PROBLEM MATTER?

The OSC's role in making year-end adjustments to the State's financial statements is crucial in ensuring that the financial statements are accurate and free from material misstatements. If the OSC fails to make a recurring entry, which could materially misstate the financial statements, it could result in financial statement users having incorrect information for decision-making.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-033

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen internal controls over year-end adjustments to ensure that the State's financial statements are fairly stated at fiscal year-end by:

- A Creating, documenting, and implementing formalized procedures for monitoring and reviewing the OSC recurring entries. This should include implementing a process for working with each department to identify and obtain information on all year-end recurring entries.
- B Evaluating its variance analytics process to ensure that thresholds are reasonably set to identify significant misstatements.

# RESPONSE

## OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Office of the State Controller agrees with this recommendation. The OSC will formalize written procedures to monitor and review recurring entries processed during year-end closing. Additionally, the OSC will review and update its list of recurring entries prior to processing post-closing accounting entries to ensure all entries are reviewed, approved, and posted. Further, the OSC will work with individual departments to identify and collect the necessary information to process all recurring entries, including elimination entries.

B AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Office of the State Controller agrees with this recommendation. The OSC will evaluate current variance thresholds, and coordinate with department controllers regarding the variance analysis process to ensure potential misstatements are identified and mitigated prior to issuance of the Basic Financial Statements and Comprehensive Annual Financial Report.

# DEPARTMENT OF PERSONNEL & ADMINISTRATION

The following recommendations relating to internal control deficiencies each classified as a SIGNIFICANT DEFICIENCY were communicated to the Department in the previous year and have not been remediated as of June 30, 2018, because the original implementation dates provided by the Department are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

NON-COMPLIANCE WITH STATUTORY YEAR-END CLOSE REQUIREMENT					
CURRENT REC. NO.	2018-034	PRIOR REC. NO.	2017-035	IMPLEMENTATION DATE	JUNE 2019
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

CPPS COMPUTER OPERATIONS					
CURRENT REC. NO.	2018-035	PRIOR REC. NOS.	2017-043 2016-038 2015-061	IMPLEMENTATION DATE	A JUNE 2019 B [1] C [1] D [1]
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.



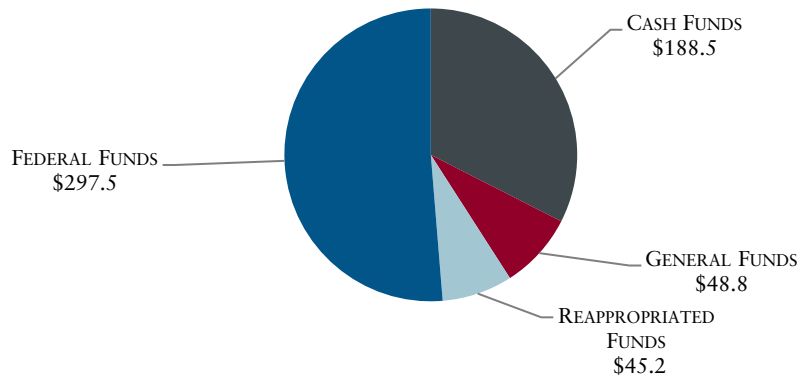
# DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

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.

In Fiscal Year 2018, the Department was appropriated approximately \$580 million and 1,336 full-time equivalent (FTE) staff.

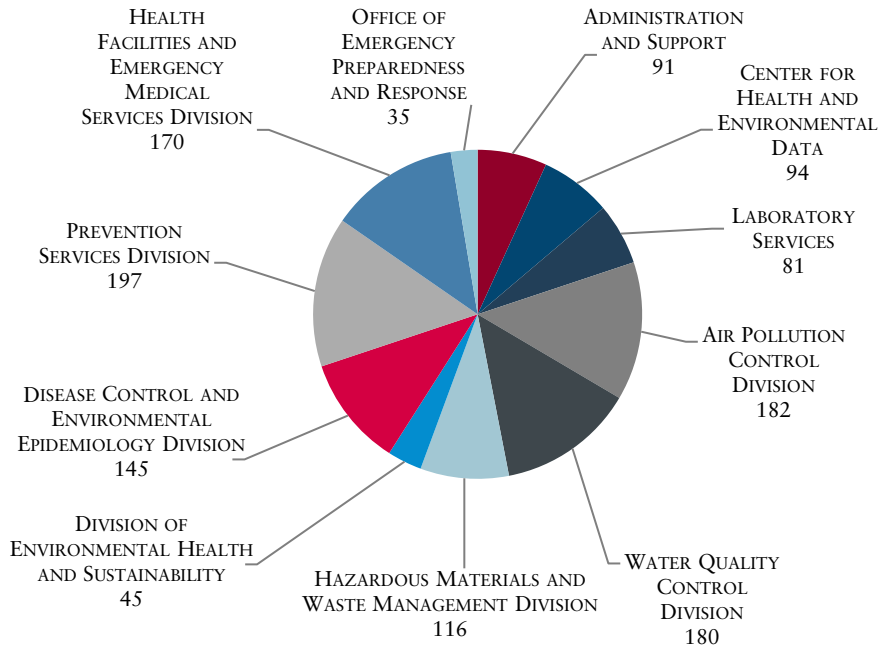
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2018.

**DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT  
FISCAL YEAR 2018 APPROPRIATIONS  
BY FUNDING SOURCE (IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

**DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT  
FISCAL YEAR 2018 FULL-TIME EQUIVALENT STAFF  
BY MAJOR AREAS**



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

We identified two overall areas in which the Department could make improvements to its operations—both were SIGNIFICANT DEFICIENCIES related to financial controls.

The following comments were prepared by the public accounting firm of BKD LLP, which performed the Fiscal Year 2018 audit work at the Department under contract with the Office of the State Auditor.

## ACCOUNTING CONTROLS

The Department’s Accounting Division (Division) staff are responsible for all financial reporting, including the accurate, complete, and timely entry and approval of financial transactions into the State’s accounting system, the Colorado Operations and Resource Engine (CORE). Division staff are also tasked with appropriately classifying revenue in accordance with the provisions of the Taxpayer’s Bill of Rights (TABOR). In addition, Division staff are responsible for reporting fiscal year-end accounting information through exhibits to the Office of the State Controller (OSC) for inclusion in the State’s financial statements.

Within CORE and InfoAdvantage, the State’s reporting application used to extract information from CORE, accounting transactions are segmented into accounting periods throughout the fiscal year. Periods 1 through 12 correspond to the months of the fiscal year (July through June, respectively), and sequentially numbered subsequent periods are used as necessary to record any required adjusting entries to correct errors or reclassify information as may be necessary to create the State’s financial statements. Specifically, for Fiscal Year 2018, Period 13 represented the departmental financial accounting closing period and Period 14 represented the final time period for adjustments, after the State’s statutory close on August 3, 2018.

The Department operates on a reimbursement basis with the federal government for its federal grants. The Department expends state general fund dollars for federal programs prior to requesting reimbursement, or drawing down funds from the federal government for the appropriate federal share. The reimbursement process is governed by the federal Cash Management Improvement Act (CMIA), and Rules and Procedures for Efficient Federal-State Funds Transfers (Transfer Rules) [31 CFR 205] that prescribe specific methods and timeframes for drawing down federal funds. The purpose of these regulations is to minimize the time it takes from when the State generates an expenditure for a federal program to when the federal reimbursement is received, so that neither the state nor the federal government incurs a loss of interest on the funds. The time frame for requesting reimbursement is referred to as the “draw pattern.”

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over, and complied with its policies and procedures related to, its financial accounting and reporting processes during Fiscal Year 2018.

Our Fiscal Year 2018 audit testwork included a review of the

Department's exhibits and related supporting documentation prepared and submitted to the OSC for Fiscal Year 2018 to determine whether Department staff prepared this information in accordance with the OSC's *Fiscal Procedures Manual* (Manual). We also analyzed CORE transactional data recorded after Period 13 to identify the number and dollar amount of transactions processed by the Department after the OSC's statutory deadline for closing the State's books. In addition, we reviewed the Department's internal controls over revenue and determined whether the Department complied with the applicable state requirements during Fiscal Year 2018.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following:

- State Fiscal Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, requires that state departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules.”
- The Department's internal federal drawdown policy requires a weekly draw pattern to maintain interest neutrality. For purposes of our testing of CMIA and Transfer Rules, we measured the Department's draws against the internally established weekly draw pattern.
- The Manual, Chapter 1, Section 2.15 *Pre-Audit Sensitive Account Codes* states that revenue accounts relevant to the TABOR reporting “should be carefully reviewed for proper classification throughout the year and again prior to close.” In addition, the Manual requires departments to submit explanations for OSC-selected TABOR variances each year to the OSC. Departments are required to prepare and submit an Exhibit A1, *Change in TABOR Revenue and Base Fiscal Year Spending*, to the OSC whenever they identify an error that affects TABOR revenue, exceeds \$200,000, and occurred within the previous 4 fiscal years. The OSC uses the exhibits as a

basis for adjusting the TABOR calculation used for determining any potential TABOR refunds.

- The OSC's *Exhibit Instructions* outline specific requirements for departments' completion of exhibits. For example, Exhibit C, *Schedule of Changes in Long Term Liabilities*, reports the gross increases and decreases in long-term liability. The Department's long-term liabilities relate to pollution remediation obligations. Also, Exhibit K1, *Schedule of Federal Assistance*, reports federal expenditure information to the OSC for statewide compilation and reporting. The OSC uses information from the exhibits to support the notes to the financial statements.
- State statute [Section 24-30-204(3), C.R.S.] requires the State's official accounting records to be closed no later than 35 days after the end of the fiscal year. Specifically, for Fiscal Year 2018, the State's accounting records were required to be closed by August 3, 2018. As of this date, all departments' adjusted revenue, expenditures, and expense accounts were required to be entered into CORE.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we identified several internal control issues related to financial accounting and reporting for the Department as noted below.

### UNTIMELY REQUEST FOR REIMBURSEMENT.

In two out of six non-CMIA drawdowns tested (67 percent), the Department requested federal funds much later than the established weekly cash draw patterns. Specifically, on May 24, 2018, the Department requested draws for two awards once award reconciliations were completed; \$95,438 for expenditures spanning from February 15, 2018, to May 10, 2018, and \$2,078,852 for expenditures spanning from February 15, 2018, to May 10, 2018.

**INACCURATE RESPONSES TO TABOR VARIANCE ANALYSIS.**

Department staff submitted four inaccurate responses out of 19 total responses (21 percent) provided to the OSC for its TABOR variance analysis. As a result of our follow-up questions to the Department about the responses, the Department performed additional research and identified errors that affected TABOR revenues and the TABOR base fiscal year spending. To correct the errors in the TABOR base, the Department submitted an Exhibit A1, *Changes in TABOR Revenues and Base Fiscal Year Spending*, to report increases to the TABOR base for fiscal year spending by \$617,791 and \$228,551 in Fiscal Years 2015 and 2017, respectively, and a decrease to the base of \$17,219 in Fiscal Year 2016.

**EXHIBITS WERE INACCURATELY PREPARED.**

We determined that seven of the required nine exhibits (78 percent) submitted by the Department for Fiscal Year 2018 were incorrect and required a revision, as discussed below.

- Division staff originally prepared the Exhibit C, *Schedule of Changes in Long Term Liabilities*, with no change from the prior year reported in the Department's pollution remediation liability for Fiscal Year 2018, which was inconsistent with the information included in the pollution remediation obligation (PRO) liability computation spreadsheets prepared by the Department's Hazardous Materials and Waste Division. The PRO liability computation spreadsheets are used to accumulate the estimated costs associated with this long-term liability for all sites. Division staff subsequently submitted a corrected Exhibit C to report additional estimated Fiscal Year 2018 PRO costs totaling approximately \$39.5 million. As a result, the Department initially understated the PRO by approximately \$39.5 million.
- The Department improperly excluded copier leases from the original Exhibit F2, *Schedule of Operating Leases*. As a result, the Department understated lease commitments by approximately \$171,000.
- The Department erroneously excluded cash balances that fall into

Risk Category A from the original Exhibit M, *Custodial Credit Risk Related to Cash on Hand or Deposited with Financial Institutions*, causing an understatement of approximately \$2.1 million.

- The Department inaccurately prepared the Exhibit K1, *Schedule of Federal Assistance*, by improperly excluding 14 Catalog of Federal Domestic Assistance (CFDA) numbers and improperly including 13 CFDA numbers on the Exhibit K1. The Department submitted a corrected Exhibit K1 with revised expenditures for 49 CFDA numbers because the amounts did not agree to CORE. Total federal expenditure amounts reported on the Exhibit K1 were correct but the expenditure corrections resulted in changes totaling approximately \$33.9 million across individual CFDA numbers to align with CORE.
- The Department inaccurately prepared its Exhibit Zs, *Major Pollution Remediation Obligations in Excess of \$5,000,000*, for all four material pollution remediation obligations sites. The Department had to revise each Exhibit Z in order for each exhibit to agree to the PRO liability computation spreadsheets. As a result, the Department initially overstated its pollution remediation obligations by about \$6.2 million.

#### SIGNIFICANT JOURNAL ENTRIES POSTED AFTER STATUTORY CLOSE DEADLINE.

The Department posted 22 entries after the statutory close deadline of August 3, 2018. Entries were required due to items missed as part of fiscal year-end processing and the correction of abnormal balances. The 22 entries totaled approximately \$171.1 million.

## WHY DID THESE PROBLEMS OCCUR?

The Department experienced high accounting staff turnover and was filling several vacant positions during Fiscal Year 2018. Limited staff resources required the prioritization of tasks and delayed non-CMIA drawdowns. In addition, many of the responsibilities to complete required year-end tasks fell to personnel who had never performed or been trained to perform the required tasks. Furthermore, adequate supervisory review was not available in many cases due to the vacancy of higher-level positions pulling already scarce resources from the year-end processes.

## WHY DO THESE PROBLEMS MATTER?

Strong financial accounting internal controls, including effective review processes and procedures over financial transactions and exhibits, are necessary to ensure that the Department is reporting financial information appropriately and accurately, in accordance with rules and regulations. Inaccurate, incomplete, and untimely financial reporting can adversely affect the State's financial information.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-036

The Department of Public Health and Environment should strengthen its internal controls over financial activities by:

- A Providing adequate training and cross training to new employees and to existing employees taking on new functions, to ensure that they understand how to accurately perform the required accounting tasks and related internal control procedures in a timely manner.
- B Ensuring that all prepared exhibits and the associated supporting documentation are accurate and complete, and that appropriate supervisory reviews of the exhibits are completed prior to submission to the Office of the State Controller.

## RESPONSE

### DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

- A AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department took action to strengthen its internal controls over



financial activities by filling all vacant accounting positions, and providing ongoing cross training to all accounting staff to ensure proper coverage and timely performance of required accounting tasks. The Accounting Unit is drafting a Department specific fiscal procedures manual and will ensure all accounting staff are aware of and following the procedures in the fiscal procedures manual.

B AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department took action to strengthen its internal controls over financial activities and is: a) developing a year-end check list which includes all required activities to complete exhibits, b) developing a time line to be included in the year-end process which will allow for time to complete a proper review and check for accuracy of exhibits prior to submission, c) providing training to multiple accounting staff to assist with the completion of all exhibits, and d) drafting procedures to ensure all exhibits will be prepared by appropriate accounting staff and reviewed by the controller prior to submission to the Office of the State Controller.

## TIMELINESS OF BILLINGS

The Department had an interagency agreement (Agreement) in place with the Department of Health Care Policy and Financing (HCPF) during Fiscal Year 2018 for the purpose of program administration of various health programs, health systems, and health care services, such as Center for Health and Environmental Data Programs, Disease Control and Environmental Epidemiology Programs, and prevention service programs. Under Colorado statutes, the Department and HCPF are both responsible for the work outlined within the Agreement. Specifically, the Department has the responsibility under the Agreement for ensuring that certain medical providers receiving Medicaid funding comply with regulatory health and safety standards, licensing, and other provider certifications. The Agreement outlines the specific work to be performed by both departments during the year.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over interagency billings with HCPF and to determine whether the Department billed HCPF in a timely manner during Fiscal Year 2018.

We reviewed the Department's internal controls over interagency billings, which included reviewing the Department's Fiscal Year 2018 billings to HCPF totaling \$6.4 million, to determine if the Department billed HCPF in a timely manner for amounts owed under the Agreement. We specifically requested to review the quarterly billing request submitted by the Department to HCPF and the corresponding payment received.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The Agreement [No. 18-101566], states that the Department needs to provide the required deliverables to HCPF on a quarterly basis. While not specified in the Agreement, internal policies and procedures require billing procedures that follow the quarterly deliverable schedule.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Based on our audit testwork, we determined that the Department did not bill HCPF for services rendered under the Agreement during Fiscal Year 2018 in a timely manner. Specifically, the Department did not submit a billing to HCPF for the first three quarters of Fiscal Year 2018 (July 1, 2017, through March 30, 2018) until July 12, 2018, which was after fiscal year end.

## WHY DID THIS PROBLEM OCCUR?

While the Department had policies and procedures in place over internal billings during Fiscal Year 2018, the Department did not have adequate cross training of employees built into their system of internal controls to ensure completion of required tasks when a position is vacated. Specifically, during Fiscal Year 2018, the Department experienced significant employee turnover in the positions responsible for interagency billing that, when combined with the limited number of accounting positions within the Department, resulted in insufficient staff resources. The Department failed to ensure that it adequately assigned staff as backups to cover all accounting functions, including interagency billings.

## WHY DOES THIS PROBLEM MATTER?

Untimely billing can have negative implications on the billing department from a cash flow perspective, as well as negative implications on the payor department from a planning and budget monitoring perspective. Additionally, inadequate or lack of internal controls could lead to delayed billings that increase the complexity of recording transactions in the proper fiscal year.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-037

The Department of Public Health and Environment should strengthen its internal controls over interagency billings by establishing and implementing cross training of employees over the interagency billing function and emphasizing the importance of timely billing.

# RESPONSE

## DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department took action to strengthen its internal controls over billings by filling all vacant accounting positions, which included adding additional staff members to grants unit. Staff in the grant units have been and continue to be cross trained to ensure proper coverage and timely billings during staff absences or unforeseen staff shortages.

# DEPARTMENT OF REVENUE

The Department of Revenue (Department) is responsible, according to state statute [Section 24-35-108, C.R.S.], for the collection of state taxes. The Department also collects delinquent taxes, assessments, and license fees; assists the Attorney General in the prosecution of any legal actions commenced for the collection of any delinquent tax, assessment, or license fees; and audits taxpayer reports and returns in connection with all taxes, assessments, and licenses. In addition, the Department is responsible for performing various other functions, including the following:

- Issuing driver licenses, identification cards, and permits through its Division of Motor Vehicles (Division). The Division is also responsible for regulating commercial driving schools, providing operations support for the statewide vehicle titling and registration system, enforcing the State's auto emissions program, and ensuring compliance with registration requirements for the International Registration Plan and International Fuel Tax Act programs. In Fiscal Year 2018, the Division collected approximately \$638.9 million in motor vehicle licenses, permits, and miscellaneous receipts.
- Administering the State Lottery, which grossed more than \$612.0 million in ticket sales during Fiscal Year 2018. Of this amount, approximately \$136.6 million was available for conservation as well as for wildlife, parks, open space, and outdoor recreation projects, including projects funded through Great Outdoors Colorado.
- Acting as a collection agent for city, county, Regional Transportation District, and special district taxes. In Fiscal Year 2018, the Department collected approximately \$1.7 billion in taxes and fees on behalf of these entities.
- Collecting taxes and fees for the Highway Users Tax Fund (HUTF), a fund that collects surcharges, fees, and fines for state transportation projects. HUTF funds are primarily used for the benefit of highway

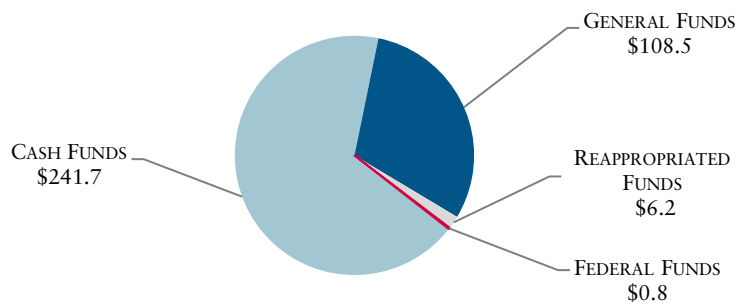
maintenance projects in the state. In Fiscal Year 2018, amounts collected for the HUTF totaled approximately \$1.2 billion.

- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross gaming proceeds totaled approximately \$839.9 million during Fiscal Year 2018. The Division of Gaming collected approximately \$125.3 million in gaming taxes on these proceeds.
- Enforcing tax, cigarette and tobacco, marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws. The Enforcement Division is responsible for licensing, regulation, and law enforcement of the following areas: auto industry, liquor and tobacco, marijuana, and racing in the State of Colorado.

In Fiscal Year 2018, the Department was appropriated approximately \$357.2 million and 1,438 full-time equivalent (FTE) staff.

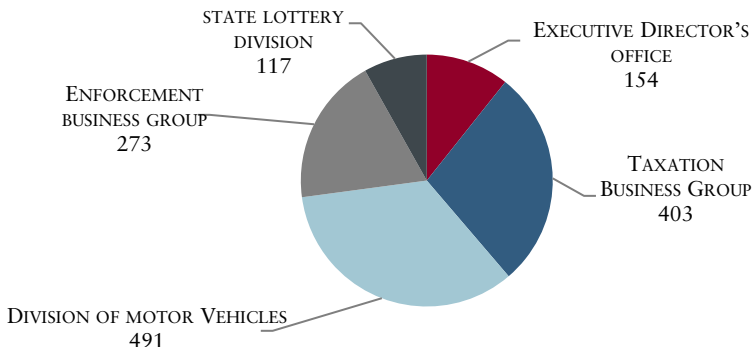
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2018.

**DEPARTMENT OF REVENUE  
FISCAL YEAR 2018 APPROPRIATIONS  
BY FUNDING SOURCE  
(IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

DEPARTMENT OF REVENUE  
FISCAL YEAR 2018 FULL-TIME EQUIVALENT STAFF  
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

We identified one SIGNIFICANT DEFICIENCY related to information technology controls in which the Department could make improvements to its operations.

## GENTAX COMPUTER OPERATIONS—VENDOR MANAGEMENT

The GenTax vendor, FAST Enterprises (FAST), is the software developer and system integrator of the State of Colorado’s version of the GenTax software application. The State purchased a license to use the GenTax software and it was configured to the Department’s specifications, in which these configurations are the sole property of the State. However, the GenTax software and any upgrades are owned, operated, and maintained by FAST. This includes the ability to update the application logic within the software that controls several financially significant calculations that the system performs. The GenTax application software is proprietary, and although the change management process is overseen by the Department, overall security of the application software is controlled by FAST. This security is crucial, as the GenTax application contains Federal Tax Information (FTI) and Social Security Administration (SSA) information received directly from the Internal Revenue Service and SSA.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

We performed inquiries with the Department and reviewed the GenTax contract between the Department and FAST to evaluate vendor management oversight in order to determine FAST's compliance with the Colorado Information Security Policies (Security Policies). We performed inquiries with the Department to determine the processes and procedures that are in place for holding FAST accountable and monitoring their performance in accordance with the contract provisions.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The results of our audit work were measured against the following criteria:

- Section 10, Compliance, Part E, of the FAST contract states, "Contractor shall review, on a semi-annual basis, all OIS policies and procedures which OIS has promulgated...to ensure compliance with the standards and guidelines published therein."
- The Department published a Contract Management Policy [DOR-106A], which states that contract managers are responsible for ensuring, "all contract provisions are being adhered to by the parties" and to "conduct performance monitoring."

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified deficiencies with the Department's vendor management oversight processes. Specifically, we found:

- The Department was unable to demonstrate that FAST is performing a semi-annual review to ensure compliance with Security Policies.



- Although Department staff stated that contract managers are monitoring FAST’s performance by reviewing monthly reports prepared by FAST, which include information such as the number of FTE assigned to the project, hours worked, and some system performance metrics, this process and any others that contract managers use to ensure compliance with the existing contract provisions and performance expectations are not documented.

## WHY DID THESE PROBLEMS OCCUR?

We identified the following causes of the vendor management problems noted above:

- Department staff indicated that they do not have a process in place to hold FAST accountable for the contract provisions to ensure compliance with the Security Policies.
- Department staff did not indicate the reason why the process to monitor the activities of FAST has not been documented.

## WHY DO THESE PROBLEMS MATTER?

Without proper controls in place to ensure vendor compliance with the State’s Security Policies, there is a risk that required or appropriate security controls may not be in place and operating effectively. Without processes and procedures in place for holding FAST accountable and monitoring their performance, including the detection of any FAST direct changes to the GenTax database, there is a risk of maintaining the confidentiality, integrity, and availability of the information contained within GenTax.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-038

The Department of Revenue (Department) should improve oversight of vendor contract compliance by:

- A Formalizing a process to monitor FAST Enterprise's (FAST) compliance with the contract provision ensuring that FAST performs a semi-annual review of the State's Security Policies.
- B Documenting a process for monitoring the activities of FAST to measure compliance with the existing contract and performance expectations as required by the Department's contract management policy.

## RESPONSE

### DEPARTMENT OF REVENUE

- A AGREE. IMPLEMENTATION DATE: JANUARY 2019.

The Department of Revenue will formalize a process to require that Fast Enterprises include an attestation semi-annually in the Vendor Contract Maintenance Report that Fast Enterprises has reviewed the State's Security Policies and Procedures. The attestation will also denote if there are any changes to the policies and procedures that will potentially necessitate a change by Fast Enterprises.

- B AGREE. IMPLEMENTATION DATE: JANUARY 2019.

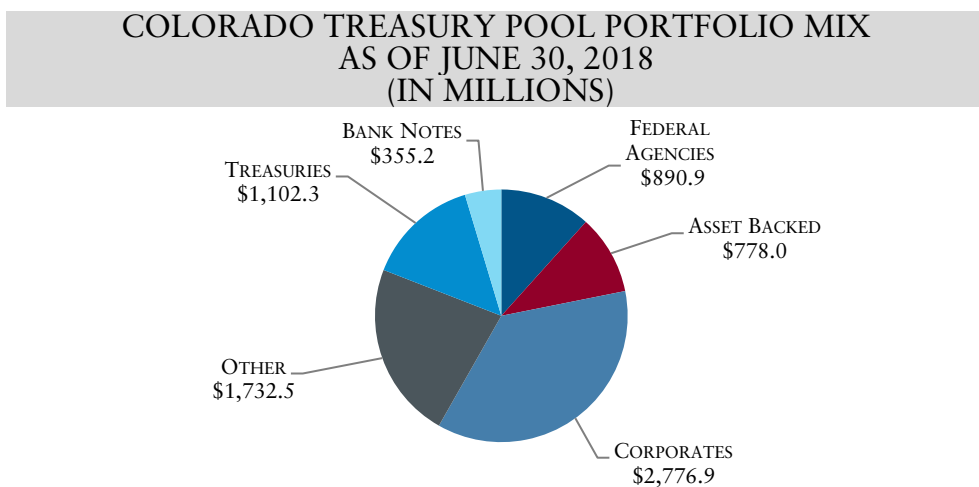
The Department of Revenue will document the process for monitoring the activities of Fast Enterprises to measure compliance with the contract performance expectations.

# DEPARTMENT OF THE TREASURY

The Department of the Treasury (Treasury or Department) is established by the State Constitution. The State Treasurer is an elected official who serves a 4-year term. Treasury’s primary functions are to manage the State’s pooled investments and to implement and monitor the State’s cash management procedures. Other duties and responsibilities of Treasury include:

- Receiving, managing, and disbursing the State’s cash.
- Acting as the State’s banker and investment officer.
- Managing the State’s Unclaimed Property Program, the Interest-Free School Loan Program, the Senior and Veteran Property Tax Program, and the Colorado Housing and Finance Authority Loan Program.

The State’s pooled investments are made up of a variety of securities, as shown in the following chart.

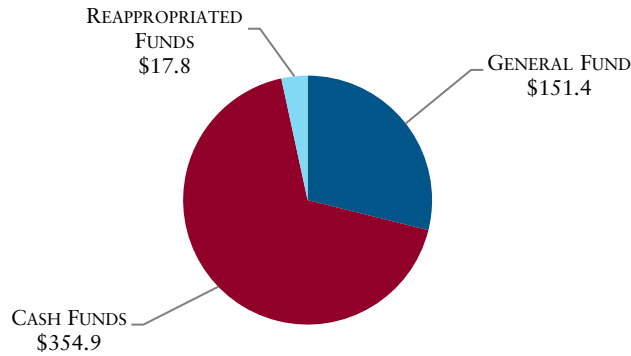


SOURCE: Department of the Treasury’s records.

In Fiscal Year 2018, Treasury was appropriated approximately \$524.1 million and 33 full-time equivalent (FTE) staff. The following charts show

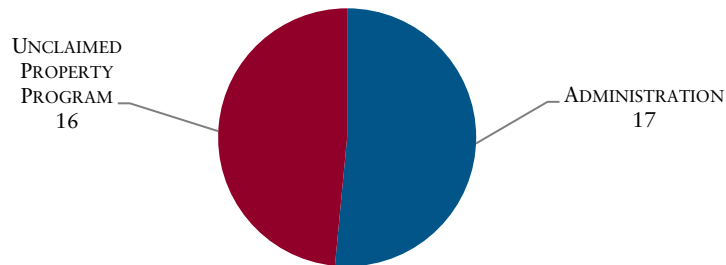
the Department’s appropriations by funding source and the appropriated FTE staff by major area, respectively, for Fiscal Year 2018.

**DEPARTMENT OF THE TREASURY  
FISCAL YEAR 2018 APPROPRIATIONS  
BY FUNDING SOURCE (IN MILLIONS)**



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

**DEPARTMENT OF THE TREASURY  
FISCAL YEAR 2018 FULL-TIME EQUIVALENT STAFF  
BY MAJOR AREAS**



SOURCE: Joint Budget Committee Fiscal Year 2018-19 Appropriations Report.

For Fiscal Year 2018, approximately 99 percent of Treasury’s funding was for special purpose programs, and the remaining 1 percent was for Treasury administration and the Unclaimed Property program. With its allotted 17 FTE, the Treasury Administration Division manages the special purpose programs which include the following: (1) reimbursements to local governments for property tax revenue forgone due to the senior citizen and disabled veteran property tax exemption, (2) allocation of Highway Users Tax Fund revenue to local

governments, and (3) property tax reimbursements for property destroyed by a natural cause. Treasury received approximately 29 percent of its funding from the General Fund, 3 percent from reappropriated funds, and 68 percent from cash funds.

We identified one MATERIAL WEAKNESS related to federal awards. The federal finding is located in the Department of the Treasury's chapter within SECTION III: FEDERAL AWARDS FINDINGS.

## 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., asserts that, because the State may experience fluctuations in revenue, expenditures, and temporary cash flow deficits, this section of the statute is necessary and outlines the authority and mechanisms the State can use to fund the shortfalls. Under Section 24-75-905(1), C.R.S., the State Treasurer is specifically authorized to sell Tax and Revenue Anticipation Notes (TRANS) to meet these shortfalls. TRANS are short-term notes payable from anticipated pledged revenue.

The Tax Anticipation Note Act under Section 29-15-112(1), C.R.S., also specifically authorizes the State Treasurer to issue TRANS for school districts. The purpose of these TRANS is to alleviate temporary cash flow deficits of school districts by making interest-free loans to those districts.

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 annually. The following table provides information on the Treasurer’s July 18, 2017, issuance of \$600 million in General Fund Tax and Revenue Anticipation Notes Series 2017A (General Fund Notes), the July 20, 2017, Education Loan Program (ELP) Tax and Revenue Anticipation Notes (ELP Notes) issuance of \$290 million (2017A), and the January 16, 2018, ELP Notes issuance of \$375 million (2017B).

DEPARTMENT OF THE TREASURY DETAILS OF TAX AND REVENUE ANTICIPATION NOTE ISSUANCES FOR FISCAL YEAR ENDED JUNE 30, 2018				
		EDUCATION LOAN PROGRAM NOTES		
	GENERAL FUND NOTES SERIES 2017A	EDUCATION LOAN PROGRAM NOTES SERIES 2017A	EDUCATION LOAN PROGRAM NOTES SERIES 2017B	TOTAL EDUCATION LOAN PROGRAM
DATE OF ISSUANCE	July 18, 2017	July 20, 2017	January 16, 2018	
MATURITY DATE	June 27, 2018	June 28, 2018	June 28, 2018	
ISSUE AMOUNT	\$600,000,000	\$290,000,000	\$375,000,000	\$665,000,000
INTEREST	\$23,353,333	\$11,266,667	\$6,750,000	\$18,016,667
DENOMINATIONS	\$5,000	\$5,000	\$5,000	
FACE INTEREST RATE	4.13%	4.14%	4.00%	
PREMIUM ON SALE	\$18,030,200	\$8,778,650	\$4,612,500	\$13,391,150
NET INTEREST COST TO THE STATE	0.95%	0.93%	1.28%	
TOTAL DUE AT MATURITY	\$623,353,333	\$301,266,667	\$381,750,000	\$683,016,667

SOURCE: Department of the Treasury’s records.  
NOTE: For comparative purposes, in Fiscal Year 2017 the State Treasurer issued \$600,000,000 in General Fund Notes and \$650,000,000 in Education Loan Program Notes.

## TERMS AND PRICE

Section 24-75-907(1), C.R.S., states that the General Fund Notes are required to mature no later than 3 days prior to the end of the fiscal year. Section 29-15-112(5)(b), C.R.S., states that 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, if the ELP Notes have a maturity date after the end of the fiscal year, then 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; premium, if any; 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.

The maturity dates of the General Fund Note and the ELP Notes issued during Fiscal Year 2018 comply with statutory requirements. Specifically, as noted in the above chart, the General Fund Note had a maturity date of June 27, 2018, and both of the ELP Notes had a maturity date of June 28, 2018. None were subject to redemption prior to maturity.

## SECURITY AND SOURCE OF PAYMENT

In accordance with the Funds Management Act, principal and interest on the General Fund Note is payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2018. General Fund cash receipts include those that are subject to appropriation in Fiscal Year 2018 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 monies reserved to pay the principal and interest of the General Fund Note in the Note Payment Account (General Fund Account) in the Colorado Operations Resource Engine (CORE). The General Fund Note is secured by an exclusive first lien on

assets in the account. The State Treasurer holds in custody the assets in the General Fund Account.

According to Section 29-15-112(2)(e)(II), C.R.S., interest on the ELP Notes was payable from the General Fund. In accordance with the TRANS issuance documents, principal on the ELP Notes was required to be paid solely from the receipt of property taxes received by the participating school districts during the period of March through June 2018, which were deposited to the General Fund of each school district. Section 29-15-112(4)(a)(I)(A), C.R.S., requires the school districts to make payments for the entire principal on the ELP Notes to Treasury. Per the TRANS issuance documents, these payments were required to be made by June 25, 2018. We confirmed that the school districts made all payments by June 25, 2018, and the State Treasurer used these funds to repay the principal on the ELP Notes.

In accordance with the TRANS issuance documents, if the balance in the Education Loan Program Notes Repayment Account (ELP Account) is less than the principal of the ELP Notes at maturity on June 26, 2018, the State Treasurer must deposit from any funds on hand that are eligible for investment, an amount sufficient to fully fund the ELP Account. The ability of the State Treasurer to use current general fund revenue or borrowable resources to fund a deficiency in the ELP Account is subordinate to the use of such funds for payment of any outstanding General Fund Notes.

In accordance with the TRANS issuance documents, if the balance in the General Fund Account on June 15, 2018, 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 General Fund Account all General Fund revenue available at that time, and borrow from other state funds until the balance met the required level. In addition, the State Treasurer would be required to give notice of such deficiency to the Note's securities depository and the Municipal Securities Rulemaking Board.



To ensure the payment of the General Fund and ELP Notes, the Treasurer agreed to deposit pledged revenue into both the General Fund Account and the ELP Account so that the balance on June 15, 2018, and June 26, 2018, 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. The amounts to be repaid on the maturity date are detailed in the table above.

We determined that, on June 15, 2018, and June 26, 2018, the account balance plus accrued interest earned on investments was sufficient to pay the principal and interest on the General Fund and ELP Notes, respectively, without borrowing from other state funds.

## LEGAL OPINION

Sherman & Howard L.L.C. 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 Notes and ELP Notes are legal, binding, secured obligations of the State.
- Interest on the notes is exempt from taxation by the U.S. 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 funds held in the General Fund and ELP Accounts in eligible investments until they are needed for note repayment. Interest amounts earned on the investments are credited 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- and short-term securities according to Section 24-36-113(1), C.R.S. Further, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-

112(3)(b), C.R.S., of the Tax Anticipation Note Act state that the 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 ISSUANCE AND USE OF PROCEEDS

The 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 2018. The State Treasurer deposited the proceeds of the sale of the General Fund Notes in the State's General Fund.

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2018. The net proceeds on 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. The primary source of revenue pledged to pay the principal of the ELP Notes is composed of amounts received by the school districts during the period beginning March 1, 2018, and up to and including June 25, 2018.

## 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. The IRS safe harbor rules require the State to

meet certain spending thresholds related to the note proceeds. In Fiscal Year 2018, the State met the IRS safe harbor rules. Although these requirements were met, interest earned by investing note proceeds was less than interest paid on the borrowing, and thus no arbitrage was earned or kept. Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure that 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 \$500,000. The expenses included the following:

- 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 July 19, 2018, the State issued \$600 million in General Fund Tax and Revenue Anticipation Notes with a maturity date of June 26, 2019. The notes carry a coupon rate of 4.33 percent and were issued with a premium of \$15.6 million. The total due at maturity includes \$600 million in principal and \$24.3 million in interest.

On July 18, 2018, the State issued \$310 million in Education Loan Program Tax and Revenue Anticipation Note Series 2018A with a maturity date of June 27, 2019. The notes carry a coupon rate of 4.32 percent and were issued with a premium of \$7.9 million. The total due at maturity includes \$310 million in principal and \$12.6 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 monies 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 Section 22-41-104(2), C.R.S., the State Treasurer has the authority to "effect exchanges or sales" of investments in the Fund, whenever the exchanges or sales will not result in the loss of the Fund's principal.

Section 2-3-103(5), 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 2018 audit, we obtained confirmations from Wells Fargo 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 book value of the investments as recorded in CORE, and noted that the book value exceeded the fair value of the investments at June 30, 2018, by approximately \$21.0 million. This was due to interest rates rising during the fiscal year, resulting in current prices for Treasury's investments to decline. However, this loss would not become a loss of principal or therefore "realized" unless and until Treasury chose to sell the investment before its maturity date. Treasury has indicated that it intends to hold the investments to maturity to recover the full principal. We did not identify any recognized loss of principal to the Fund during Fiscal Year 2018.

NO RECOMMENDATION IS MADE IN THIS AREA.

# DEPARTMENT OF CORRECTIONS

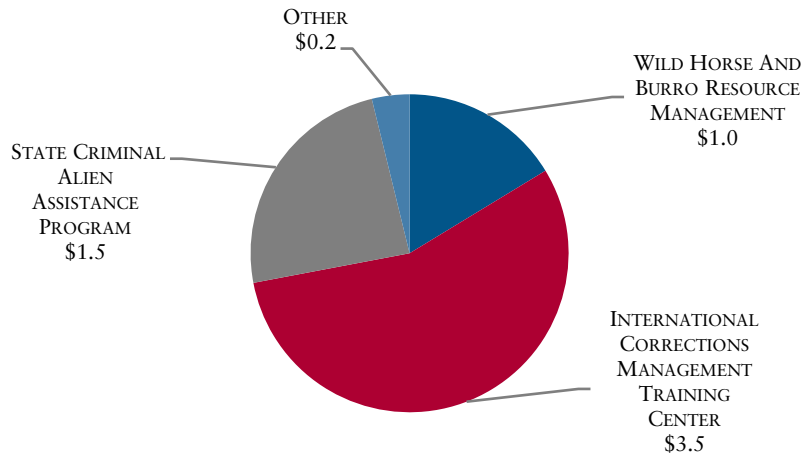
The Department of Corrections (Department) manages the State's adult correctional facilities, youthful offender system, and the adult parole and community corrections system.

As part of our Fiscal Year 2018 audit, we tested the Department's compliance with, and internal controls over, federal grant requirements under the federal *Uniform Administrative Requirements, Cost Principles, and Audit Requirements, for Federal Awards* (Uniform Guidance) for the Criminal Justice Systems program, known at the Department as the International Corrections Management Training Center (Training Center), also known as the Criminal Justice Systems, grant. We also performed follow up testing on prior year recommendations for the Wild Horse and Burro Resource Management (WHIP) program. Please refer to the introduction to the Department of Corrections chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

During Fiscal Year 2018, the Department expended approximately \$6.2 million in federal funds. The Department is responsible for ensuring all expenditures for its federal programs are appropriate and that the State complies with the associated federal program requirements.

The following chart shows total federal expenditures by federal program expended by the Department during Fiscal Year 2018.

DEPARTMENT OF CORRECTIONS  
 FISCAL YEAR 2018 EXPENDITURES  
 BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2018 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2018 audit identified four MATERIAL WEAKNESSES related to the Department’s administration of the Training Center. In addition, the audit identified one SIGNIFICANT DEFICIENCY related to the WHIP program. The issues identified and audit recommendations for these programs are described in the following sections of this chapter.

The following comments were prepared by the public accounting firm of Eide Bailly LLP, which performed the Fiscal Year 2018 audit work at the Department of Corrections under contract with the Office of the State Auditor.

# TRAINING CENTER— ALLOWABLE ACTIVITIES/ALLOWABLE COSTS

The federal Bureau of International Narcotics and Law Enforcement Affairs (INL) of the U.S. Department of State created the Training Center grant program [CFDA No. 19.703] to provide training

opportunities for correctional officials from international partnering countries, including Mexico, Pakistan, Afghanistan, Jamaica, and others. These trainings include areas such as institutional management, emergency management, prison industries, armed and high-risk prisoner transport, and intelligence.

The Training Center is a full-service corrections training facility based in Cañon City, Colorado, that accommodates up to 53 international mid- and senior-level corrections officials. In addition, the Training Center can be utilized to train students from multiple countries simultaneously and can accommodate the instruction of two or more different course curriculums simultaneously. Based on the grant agreement, the Department is required to provide professional and experienced staff for the Training Center to manage all aspects of facility operations and provide work/training experience opportunities for offenders. The Department's Training Center program staff not only provide for the security, transportation, housekeeping, culinary services, and maintenance of the facility, but also provide oversight for offenders who (while supporting the Training Center) are able to learn skills in the areas of culinary arts, janitorial services, maintenance, and hotel/event management.

The Department is responsible for ensuring that expenditures incurred related to correctional training and maintenance of the facility within the Training Center program are allowable. The most common grant expenditures include personnel costs and related fringe benefits, supplies, utilities, and other costs. During the fiscal year ended June 30, 2018, the Department expended approximately \$3.5 million of federal funds for this program.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied

with, federal allowable activities and allowable cost requirements for the Training Center grant during Fiscal Year 2018.

We tested 65 transactions totaling \$174,692 to determine whether the costs were necessary and reasonable to run the Training Center program and whether they complied with federal regulations and the Department's Training Center grant agreement.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following requirements:

**FEDERAL REGULATIONS.** 2 CFR 200.303 states that the Department, as a federal grant recipient, must “establish and maintain effective internal controls over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulation, and the terms and conditions of the Federal award.”

**GRANT AGREEMENT.** The provisions of the Department's Grant Agreement in place with INL for the Training Center identify allowable activities and costs for the grant and an approved budget by expense category for the Department to follow for the Training Center program. Expense categories within the budget include personnel, fringe benefits, supplies, contractual, and other direct costs. The grant requirements include that per diem expenses incurred under this agreement shall not exceed the rates authorized in the Federal Travel Regulations.

**DEPARTMENT OF JUSTICE GRANTS FINANCIAL GUIDE.** The United States Department of Justice Grants Financial Guide stipulates that budget modifications to reallocate funds among budget categories must be proposed if the cumulative change of the overall budget modification is greater than 10 percent of the total award. Based on the Department's total award for the Training Center program of \$3,271,109 for Fiscal Year 2018, this would have required the Department to propose budget



modifications to reallocate funds if total expenditures exceeded the program budget by \$327,111.

**TIMEKEEPING POLICY.** As discussed above, approved costs under the Agreement include the Department's personnel costs related to the Training Center. The Department's timekeeping policy [No. 1450-48] states that timesheets must contain both the employee's and supervisor's signatures.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified issues with six of the 65 transactions tested (9 percent), as described below.

- In 5 instances, the Department paid participant/trainee meal costs totaling \$2,630 but did not track whether actual food costs exceeded per diem rates authorized in Federal Travel Regulations.
- In 1 instance, the employee's timesheet used to substantiate the payroll expenditure of \$5,199 charged to the grant did not contain evidence of a supervisory review.

Based on our testing, we found that the Department expended \$529,595 in the other direct costs budget category for the Training Center program during Fiscal Year 2018, which exceeded its federally approved budget for the category by approximately \$71,500. However, the Department did not propose to or receive budget modifications from the federal government to address the overage. We did not identify over-expenditures for the overall program during the year.

## WHY DID THESE PROBLEMS OCCUR?

The Department did not have internal controls over the Training Center program during Fiscal Year 2018 to ensure that only allowable activities and costs were charged to the program. Specifically, the Department did not have documented policies and procedures in place to ensure that

actual meal costs did not exceed applicable federal per diem rates and, in one instance, did not ensure that an employee followed the Department’s timekeeping policy regarding review and approval of employee timesheets.

In addition, the Department did not have documented procedures in place to monitor its budget-to-actual results at a level of detail outlined in the grant agreement to determine whether costs were within budgets, specifically within the other direct costs sub-category. The Department also did not have documented policies and procedures to ensure that Department staff proposed and requested a budget amendment from its federal agency when costs were anticipated to exceed the budget.

### WHY DO THESE PROBLEMS MATTER?

The Department’s failure to ensure compliance with federal requirements for the Training Center program could result in disallowed costs and federal sanctions, including the termination of the federal program at the Department.

FEDERAL AGENCY	DEPARTMENT OF STATE–BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS
FEDERAL AWARD NUMBER	SINLEC16CA0104-A001* S-INLEC-16-GR-0104*
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA No.	19.703, INTERNATIONAL CORRECTIONS MANAGEMENT TRAINING CENTER
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$2,630
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS.	

## RECOMMENDATION 2018-039

The Department of Corrections should ensure that it complies with

federal requirements and grant agreements for the International Corrections Management Training Center (Training Center) by:

- A Developing and implementing policies and procedures to ensure that trainee meal costs do not exceed applicable per diem rates.
- B Enforcing timekeeping policies for supervisors, including timesheet reviews, specifically for those employees related to the Training Center program.
- C Developing and implementing procedures to monitor budget-to-actual results, and at a level of detail outlined in the grant agreement.
- D Working with the Federal Bureau of International Narcotics and Law Enforcement Affairs to seek a budget amendment for future cost overruns, as appropriate, and as soon as they are anticipated.

## RESPONSE

### DEPARTMENT OF CORRECTIONS

- A AGREE. IMPLEMENTATION DATE: FEBRUARY 2019.

The Department of Corrections (Department) and International Corrections Management Training Center (ICMTC) will develop and implement policies to ensure trainee meal costs do not exceed applicable per diem rates authorized in Federal Travel Regulations.

- B AGREE. IMPLEMENTATION DATE: DECEMBER 2018.

ICMTC provided policy reminders and training to staff and supervisors during December 2018 to ensure the Department's employee timekeeping procedures regarding review and approval of timesheets are followed.

- C AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department and ICMTC will develop and implement procedures to monitor budget to actual results among the budget categories as outlined in the grant agreement. The Department and

ICMTC will continue to work with the Federal Bureau of International Narcotics and Law Enforcement Affairs (INL) on the necessary time frame to submit budget amendments when budget category overages are anticipated.

D AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department and ICMTC worked with INL to provide budget amendments within established grant time frames during closeout of the grant, which occurred subsequent to audit fieldwork. In the future, the Department and ICMTC will work with INL to seek budget amendments when future cost overruns are anticipated rather than at the closeout of the grant.

## TRAINING CENTER—CASH MANAGEMENT

The Department operates under the advance payment method with the federal government for the Training Center, also known as the Criminal Justice Systems, grant. This means that the Department requests, and the federal government makes to the Department, one or more lump sum payments from each country participating in the program in advance of the Department expending monies for the program. Prior to requesting advances, the Department works with the INL to obtain a Federal Assistance Award containing funding information on the total grant award for the year. Department staff prepare an advance request based on the award and, once the Department receives the advance, deposit the money into an interest-bearing account and withdraw the funds as needed for the project.

During Fiscal Year 2018, the Department requested and received advances totaling approximately \$3.3 million for the Training Center grant to cover amounts expended between July 31, 2017, and July 30, 2018, the period of the grant.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, federal cash management requirements for the Training Center grant during Fiscal Year 2018.

We tested four of 15 requests for advances totaling \$1,628,786 that the Department submitted to INL during Fiscal Year 2018, as well as the related advance payments made by the INL to the Department, to determine whether the Department adhered to federally required timeframes for advance requests and if interest earned on these advance requests was tracked. We also requested and reviewed the Department's policies and procedures related to federal cash management requirements to determine if they appropriately addressed federal cash management requirements for the program.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following requirements:

**FEDERAL REGULATIONS.** The advance payment method is governed by the Cash Management Improvement Act of 1990 (CMIA) and 31 CFR 205, Part B, *Rules and Procedures for Efficient Federal-State Funds Transfers* (Transfer Rules) that prescribe specific methods and timeframes for drawing down federal funds. Overall, a state must minimize the time between the drawdown of federal funds from the federal government and their disbursement for federal program purposes.

Federal regulations [2 CFR 200.305] specifically require that interest earned up to \$500 per year may be retained by the non-federal entity for administrative expenses, but any additional interest earned on

federal advance payments deposited in federally required interest-bearing accounts must be remitted annually to the Department of Health and Human Services, Payment Management System (PMS).

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department deposited the advance payments received for the Training Center grant during Fiscal Year 2018 in an interest-bearing account, but did not track the interest earned on the advances during the year. Because the Department did not track the interest, we could not determine if the Department should have remitted any interest in excess of \$500 to the PMS, as required by federal regulations.

## WHY DID THESE PROBLEMS OCCUR?

The Department does not have internal controls in place to ensure that it complies with cash management regulations. Specifically, the Department does not have policies and procedures in place to require that staff track interest earned on its federal advances to determine if interest earned is in excess of \$500 and, therefore, should be remitted to the federal government.

## WHY DO THESE PROBLEMS MATTER?

By not tracking interest earned on federal cash draws and remitting any interest in excess of the federal limit, the Department is out of compliance with federal regulations and could face sanctions.

FEDERAL AGENCY	DEPARTMENT OF STATE-BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS
FEDERAL AWARD NUMBER	SINLEC16CA0104-A001 S-INLEC-16-GR-0104
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA No.	19.703, INTERNATIONAL CORRECTIONS MANAGEMENT TRAINING CENTER
COMPLIANCE REQUIREMENT	CASH MANAGEMENT (C)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-040

The Department of Corrections should implement internal controls to ensure that it complies with the cash management requirements for the International Corrections Management Training Center, also known as the Criminal Justice Systems, grant by developing and implementing cash management policies and procedures related to federal advances, including requirements for tracking interest earned on federal funds, and remitting any interest earned in excess of \$500 per year to the Department of Health and Human Services, Payment Management System.

# RESPONSE

## DEPARTMENT OF CORRECTIONS

AGREE. IMPLEMENTATION DATE: JULY 2019.

The Department of Corrections will implement internal controls to ensure it complies with the Criminal Justice Systems cash management requirements by developing and implementing cash management policies and procedures related to federal advances. The updated policies will contain requirements for tracking interest earned on federal funds, which includes remitting any interest earned in excess of \$500 per year to the Department of Health and Human Services Payment Management System.

# TRAINING CENTER— REPORTING

Under federal regulations, the Department is required to submit the Federal Financial Report SF-425 (SF-425) on a quarterly basis for the Training Center program. The SF-425 compares the Department's quarterly expenditures for the program to the total amount of advances received from the INL for the given quarter.

To compile the necessary information for the SF-425 report, the Department creates a spreadsheet that is updated monthly to capture the information required to be reported. This schedule documents total expenditures and total advances.

For Fiscal Year 2018, the Department expended approximately \$3.5 million in federal INL grant funds, all of which are subject to federal reporting requirements.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over the preparation of the SF-425 during Fiscal Year 2018, and to determine whether the SF-425 reports the Department submitted to INL during Fiscal Year 2018 were complete, accurate, and submitted in a timely manner; and otherwise complied with federal regulations.

As part of our audit work, we reviewed the Department's policies and procedures related to the preparation of the quarterly SF-425 report. We reviewed three of the four SF-425 reports that the Department submitted to INL during Fiscal Year 2018, as well as the related supporting documentation.



## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following requirements:

**FEDERAL REGULATIONS.** Federal regulations [2 CFR 200.303] state that the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provides reasonable assurance that the Department is managing the federal awards in compliance with federal statutes, regulations, and the award terms and conditions.

**DEPARTMENT POLICY.** The Department's grants management policy [No. 200-18] states that, for the federal grants received by the Department, the grant accountant should prepare the required financial report and submit the financial report to the grant manager for review and approval prior to submission to the INL.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that, while the Department submitted the three SF-425 reports we reviewed on a timely basis and the reports were accurate, complete, and agreed to the Department's underlying records, the reports did not include documented supervisory reviews before submission to INL.

## WHY DID THESE PROBLEMS OCCUR?

The Department did not have adequate internal controls in place during Fiscal Year 2018 over Training Center program reporting. Specifically, the Department did not ensure that staff responsible for Training Center program reporting complied with its grants management policy regarding documenting the required supervisory review and approval of the SF-425 report for the Training Center program prior to INL submission.

## WHY DO THESE PROBLEMS MATTER?

While we did not identify any errors or timeliness issues with the reports we reviewed, failure to ensure that proper internal controls are in place over federal reporting requirements for the Training Center program could result in the Department providing inaccurate and/or untimely information to the federal government. This ultimately could result in federal sanctions, including the termination of the federal program for the Department.

FEDERAL AGENCY	DEPARTMENT OF STATE-BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS
FEDERAL AWARD NUMBER	SINLEC16CA0104-A001 S-INLEC-16-GR-0104
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA NO.	19.703, INTERNATIONAL CORRECTIONS MANAGEMENT TRAINING CENTER
COMPLIANCE REQUIREMENT	REPORTING (L)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-041

The Department of Corrections should strengthen its internal controls to ensure that it complies with federal reporting requirements for the International Corrections Management Training Center by ensuring that it appropriately communicates and enforces grant management reporting policies and procedures. This should include ensuring that staff document the review and approval of its federal reports prior to submission.

## RESPONSE

### DEPARTMENT OF CORRECTIONS

AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department of Corrections will ensure it complies with federal

reporting requirements for the International Corrections Management Training Center by continuing its present practice of reviewing federal reports prior to submission and ensuring such review and approval is properly documented while appropriately communicating and enforcing grant management reporting policies and procedures.

## TRAINING CENTER— ALLOWABLE ACTIVITIES

According to the Department's grant agreement for the Training Center program, the Department is responsible for obtaining approval from INL for all training courses offered during the grant period. The Department is also responsible for providing certain reports to INL, including training and incident reports, as well as pre- and post-assessment reports.

### WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, the Training Center program objectives during Fiscal Year 2018.

As part of our audit, we performed the following test work:

- We reviewed 3 of the 10 course materials (30 percent) the Department submitted to INL for training courses that the Department offered during Fiscal Year 2018 to determine if the course materials were properly approved by INL.
- We tested 10 of the 65 training reports (15 percent) to determine whether the Department completed training reports at the conclusion of each training. We tested 5 of the 18 incident reports (28 percent) to ensure that the INL was notified immediately of any incident and adequately followed up with a written report no later than the next business day.

We also performed test work to determine whether a Training Center supervisor properly reviewed and approved these reports.

- We reviewed pre- and post-assessment results for all 65 trainings the Department provided during Fiscal Year 2018. Specifically, we tested to see if the Department maintained the assessments, properly reviewed and approved them, and submitted them to INL as required by the grant requirements.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

**INTERNAL CONTROLS.** According to federal regulations [2 CFR 200.303], the Department, as a recipient of federal funds, must establish and maintain effective internal control over its federal awards that provides reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission (Green Book and COSO). Under Principle 16.01 of the Green Book, the Department must establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include supervisory review of reports, performing reconciliations, observing operations, and ensuring that activities are carried out in accordance with the agreement.

**GRANT REQUIREMENTS:** According to the grant agreement with INL, the Department is required meet the following grant objectives:

- Submit all written course materials to INL for review, feedback, and approval prior to instruction.
- Deliver and instruct INL-approved training at the Training Center.

- Provide training report summaries, incident-reporting, and pre- and post-assessment results to the INL. Training reports provide a training summary with a detailed narrative, accountability and outcome measurements, and a list of other participating team/agencies. The goals and objectives from the trainees are included in the reporting. Incident reports show all notable incidents that require medical attention, family emergencies, etc. Pre- and post-assessment results include the number of courses taught; number of students participating in each course; as well as student names, gender, age, education level, rank/position, and pre- and post-test results.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found issues with the Department's internal controls over, and compliance with, Training Center program requirements during Fiscal Year 2018. Specifically, we noted the following:

- **APPROVAL OF COURSE MATERIALS.** For 3 of the 4 courses we tested (75 percent), the Department did not document appropriate approval from INL of the related course materials prior to offering the training courses.
- **APPROVAL OF TRAINING REPORTS.** 9 of the 10 training reports we tested (90 percent) did not have sufficient supporting documentation indicating that they were reviewed and approved by a Training Center supervisor.
- **APPROVAL OF INCIDENT REPORTS.** 3 out of the 5 incident reports tested (60 percent) did not contain evidence of supervisory review.
- **APPROVAL AND REPORTING OF PRE- AND POST-ASSESSMENT.** The Department did not maintain or properly report pre- and post-assessment results to INL for 3 of the 65 training courses (5 percent) provided for the Training Center program during Fiscal Year 2018. Additionally, none of the 65 pre- and post-assessments that we reviewed contained evidence of any Department staff review and/or approval.

## WHY DID THESE PROBLEMS OCCUR?

The Department did not have adequate internal controls in place during Fiscal Year 2018 to ensure that it complied with Training Center program requirements. Specifically, the Department did not have documented policies and procedures in place requiring that staff submit course materials to INL and obtain their approval of the materials prior to providing each training course. Additionally, the Department did not have documented policies and procedures in place to address required training and incident reporting, along with pre- and post-assessment results reporting prescribed in the grant agreement, including a supervisory review and approval process over these reports. Further, the Department did not provide grants management staff training on Training Center program requirements during Fiscal Year 2018.

## WHY DO THESE PROBLEMS MATTER?

By not obtaining proper review by INL as required by objectives one and two of the grant agreement, the Department cannot ensure that the developed course material complies with grant requirements. By not instituting appropriate internal controls related to specific reporting requirements, including training, incident, and pre- and post-assessment results reporting, the Department cannot ensure that it is in compliance with federal requirements in this area.

FEDERAL AGENCY	DEPARTMENT OF STATE-BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS
FEDERAL AWARD NUMBER	SINLEC16CA0104-A001 S-INLEC-16-GR-0104
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA NO.	19.703, INTERNATIONAL CORRECTIONS MANAGEMENT TRAINING CENTER
COMPLIANCE REQUIREMENT	ALLOWABLE ACTIVITIES (A)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-042

The Department of Corrections (Department) should ensure that it complies with the grant requirements for the International Corrections Management Training Center program by:

- A Developing and implementing policies and procedures that require that the Department obtain pre-approval from the Bureau of International Narcotics and Law Enforcement Affairs (INL) for each course that will be provided during the fiscal year. This should include maintaining supporting documentation indicating INL review and approval for each course.
- B Developing and implementing policies requiring that each training report and incident report be properly reviewed prior to submission to INL, and requiring that evidence of each review be maintained.
- C Developing and implementing policies requiring that all pre- and post-assessment results be properly reviewed to ensure that the reports are completed and reported on in accordance with the grant agreement.

## RESPONSE

### DEPARTMENT OF CORRECTIONS

- A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department of Corrections (Department) and International Corrections Management Training Center (ICMTC) will develop and implement policies and procedures to ensure documentation of reviews and approvals are obtained from the Federal Bureau of International Narcotics and Law Enforcement Affairs (INL) and are properly maintained for each course to be provided during the fiscal year.

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department and ICMTC will develop and implement policies and procedures to ensure documented review and approval of training and incident reports are properly maintained by ICMTC.

C AGREE. IMPLEMENTATION DATE: MARCH 2019.

The ICMTC implemented policies to ensure pre and post assessments were properly completed for each training course. The ICMTC will develop and implement policies to ensure documentation of reviews of the assessments are properly maintained by the ICMTC.

## WILD HORSE AND BURRO RESOURCE MANAGEMENT—CASH MANAGEMENT AND FEDERAL REPORTING

The federal Bureau of Land Management (BLM) created the Wild Horse and Burro Resource Management Program (WHIP) to implement the Wild-Free Roaming Horses and Burros Act, passed by Congress in 1971. Broadly, the law declares wild horses and burros to be “living symbols of the historic and pioneer spirit of the West” and stipulates that the BLM and the U.S. Forest Service have the responsibility to manage and protect herds in their respective jurisdictions within areas where wild horses and burros were found roaming in 1971.

To maintain wild horses and burros in good condition and protect the health of federal public lands, the BLM must manage the population growth of wild horse and burro herds. Without natural population controls, such as predation, herds can increase at a rate of up to 20 percent annually, doubling in size in just 4 to 5 years, if not appropriately



managed. Population control must be implemented to protect scarce and fragile resources and ensure healthy animals. To carry out this mission, the BLM controls herd growth through the application of fertility measures, such as birth control, and through the periodic removal of excess animals and the placement of those animals into private care.

The Department operates on a reimbursement basis with the federal government for its federal grants. Thus, the Department expends Correctional Industries cash fund dollars for federal programs prior to requesting reimbursement from the federal government. During Fiscal Year 2018, the Department expended approximately \$1.0 million for the federal WHIP program.

The BLM notified the Department on March 16, 2017, that it was placing the Department on an agency review due to concerns the BLM had with the Department's administration of the program. As a result, the BLM required the Department as of that date to substantiate the actual costs of the program by submitting specific federal reimbursement forms documenting actual program expenditures, less any program income received by the Department for WHIP, as well as supporting documentation for all expenditures included on the reimbursement requests.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, federal cash management and reporting requirements for the WHIP grant during Fiscal Year 2018. Additionally, the purpose of the audit work was to determine the Department's progress in implementing our Fiscal Year 2017 audit recommendations. During our Fiscal Year 2017 audit, we recommended the Department improve its operations in two areas related to cash management and federal reporting. First, we recommended that the Department strengthen its

internal controls to ensure that it complies with the cash management requirements for the WHIP by revising its policies and procedures to align with the BLM WHIP requirements to request actual cost reimbursements, and by submitting a corrected reimbursement request based on actual costs incurred and working with BLM staff to resolve identified differences in reimbursements.

Second, we recommended that the Department strengthen its internal controls related to the WHIP federal reporting requirements, by updating and implementing its federal reporting procedures, and by working with BLM to provide accurate cumulative expenditures, either with a revised SF-425 report or some other method approved by BLM.

The Department agreed with both of our recommendations and stated that it would work with the BLM on providing actual allowable and authorized costs for reimbursement. Additionally, the Department indicated that it would improve its federal reporting process by implementing reconciliations and review and approval processes and retaining documentation for its reports.

As part of our audit work, we requested the Department's cash management and federal reporting policies and procedures. We tested three of 12 monthly reimbursement requests totaling approximately \$230,000 that the Department sent to BLM during Fiscal Year 2018 to determine whether the reimbursement requests were prepared based on actual expenditures incurred and in line with the Department's revised cash management policies and procedures. Additionally, we tested two of four SF-425 reports and two of four performance reports submitted by the Department to BLM during Fiscal Year 2018, and the related supporting documentation, for accuracy and evidence of supervisory review. We also requested for review any corrected reimbursement requests and/or any corrected federal reports that the Department submitted to the BLM during Fiscal Year 2018.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following requirements:

**FEDERAL REGULATIONS.** 45 CFR 92.20(b)(1) states, “Accurate, current and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.” Per the Federal Financial Report Instructions, quarterly reports shall be submitted no later than 30 days after the end of each reporting quarter. The SF-425 report falls under this quarterly requirement.

2 CFR 200.333 states, “Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient.”

31 CFR 205.12(b)(5) indicates that the federal government and a state may agree to operate federal programs under reimbursable funding. It further explains that reimbursable funding means that a federal program agency transfers funds to the state after the state has paid out funds for the program.

2 CFR 200.303 requires that the Department, as a federal grant recipient “establish and maintain effective internal controls over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulation, and the terms and conditions of the Federal award.”

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not fully implement our Fiscal Year 2017 recommendations. Specifically, we found that the Department updated both its cash management and federal reporting policies; however, these policies were still in draft form as of the time of our audit testwork in October 2018 and had not been formally approved and implemented.

We found that the Department's reimbursement requests and SF-425 reports that we tested were prepared based on actual expenditures incurred, and in line with the Department's revised policies and procedures; however, we determined that the Department expended approximately \$1.0 million of Correctional Industries cash funds for the WHIP program from July 2017 through June 2018, but only received federal reimbursements of approximately \$200,000 during the fiscal year.

## WHY DID THESE PROBLEMS OCCUR?

Department staff reported that, per BLM instruction, they have waited to submit corrected Fiscal Year 2017 reports to BLM until BLM completes its audit of the WHIP program. Further, the Department has not ensured it is timely in addressing BLM's concerns, including that its updated cash management policies align with BLM expectations and requirements. As a result, BLM has continued to delay payments to the Department.

## WHY DO THESE PROBLEMS MATTER?

The Department's WHIP program internal control weaknesses have resulted in the spending of Correctional Industries cash funds without receiving federal reimbursement for significant periods of time, which results in missed opportunities for the use of and interest on Correctional Industries cash funds. Further, if the Department does not take active steps to address its weaknesses in the WHIP program and submit corrected federal reports, it may incur monetary penalties, interest, and other federal sanctions, including the termination of the WHIP program.

FEDERAL AGENCY	DEPARTMENT OF INTERIOR-BUREAU OF LAND MANAGEMENT
FEDERAL AWARD NUMBER	L14AC00056*
FEDERAL AWARD YEARS	2014, 2015, 2016, AND 2017
PASS THROUGH ENTITY	NONE
CFDA NO.	15.229, WILD HORSE AND BURRO RESOURCE MANAGEMENT
COMPLIANCE REQUIREMENT	CASH MANAGEMENT (C) REPORTING (L)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$33,910
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2017-050 AND 2017-051	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

# RECOMMENDATION 2018-043

The Department of Corrections (Department) should strengthen its internal controls to ensure that it complies with the cash management and federal reporting requirements for the Wild Horse and Burro Resource Management Program (WHIP) by:

- A Finalizing and implementing policies and procedures, and working with the federal Bureau of Land Management (BLM), to ensure that the Department’s updated WHIP policies and procedures align with BLM requirements.
- B Submitting corrected reimbursement requests and federal reports for Fiscal Year 2017, and continuing to work with BLM staff to resolve identified differences.

# RESPONSE

## DEPARTMENT OF CORRECTIONS

- A AGREE. IMPLEMENTATION DATE: OCTOBER 2018.

The Department of Corrections (Department) has worked with the Federal Bureau of Land Management (BLM) to ensure updated policies and procedures align with BLM requirements. The updated

policies and procedures relating to cash management and federal reporting were fully implemented in October 2018.

B AGREE. IMPLEMENTATION DATE: APRIL 2019.

The Department will continue to work with the BLM Grant Management Officer to submit corrected reimbursement requests and federal reports for Fiscal Year 2017. The Department and BLM anticipate the final reconciliation and subsequent corrected reimbursement requests and federal reports will be completed by April 30, 2019.

# DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The Department of Health Care Policy and Financing (Department) is the state department responsible for developing financing plans and policies for publicly funded health care programs. The principal programs the Department administers are the federal Medicaid program, known in Colorado as Health First Colorado (also known as Colorado's Medicaid Program or Medicaid), which provides health services to eligible needy persons; and the federal Children's Health Insurance Program, 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. CBHP also subsidizes health insurance for low-income prenatal women who are not eligible for Medicaid.

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 Medicaid and CBHP program benefits is shared between local counties, designated Medical Assistance eligibility sites (MA 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 designated MA sites, or online through the Program Eligibility and Application Kit (PEAK) system. The local counties and MA sites are responsible for administering the benefits application process, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving or denying applicants' eligibility. The Department is responsible for supervising and monitoring 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. If the application is complete, CBMS processes each individual’s application, and determines the applicant’s eligibility based on the information entered. If the application is incomplete, a caseworker is responsible for contacting the individual to assist with completing his or her application.

As part of our Fiscal Year 2018 audit, we tested the Department’s compliance with, and internal controls over, federal grant requirements under the federal *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for the following programs:

- Medicaid
- Children’s Health Insurance Program

In Fiscal Year 2018, the Department expended approximately \$8.9 billion for Medicaid services, comprising \$5.2 billion in federal funds and \$3.7 billion in state and other funding. For the CBHP program, the Department paid about \$195.9 million to providers on behalf of eligible beneficiaries, comprising \$170.3 million in federal funds and \$25.6 million in state and other funding.

Between Fiscal Years 2017 and 2018, as shown in the following exhibit, the Department’s average monthly caseload for Medicaid decreased by approximately 31,000 cases (2 percent) and CBHP increased by approximately 13,000 cases (20 percent).

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING AVERAGE MONTHLY CASELOAD FISCAL YEARS 2016 THROUGH 2018					
FISCAL YEAR	AVERAGE MEDICAID MONTHLY CASELOAD	PERCENTAGE CHANGE		AVERAGE CBHP MONTHLY CASELOAD	PERCENTAGE CHANGE
2016	1,296,986			51,709	
2017	1,346,114	4%	▲	64,887	25% ▲
2018	1,315,167	2%	▼	77,731	20% ▲

SOURCE: Department of Health Care Policy and Financing, Fiscal Year 2018-19 Budget Request, dated November 2018.

During Fiscal Year 2014, numerous provisions of the Affordable Care Act (ACA) were implemented, such as new income provisions and expanded coverage for select populations. Passed by Congress in 2010,



ACA mandated comprehensive reforms to existing policies that had expansive impacts for individuals receiving medical assistance through the Medicaid and CBHP programs. Additionally, in accordance with ACA, Colorado elected to further expand Medicaid coverage to eligible individuals effective on January 1, 2014. With these regulatory changes, additional Coloradans were now eligible to receive coverage through either the Medicaid or CBHP programs.

The implementation of standardized income provisions under ACA precipitated changes in federal audit guidance, outlined in Uniform Guidance. In Fiscal Year 2014, the federal Centers for Medicare and Medicaid Services (CMS) instituted a pilot project in which CMS would work directly with the states to review eligibility under the new standardized income provisions. For both Medicaid and CBHP, these provisions were implemented in October 2013 and were effective for all of Fiscal Year 2018. Federal audit guidance excluded populations subject to the new income provisions from testing until the CMS pilot project is completed. CMS completed these pilot projects in Fiscal Year 2017. However, the populations subject to the new income provisions were still excluded from testing under Uniform Guidance. Due to the high-risk nature of the Medicaid program, we determined that we would include all of the Medicaid population as part of our audit, including those subject to the new income provisions.

The results of our Fiscal Year 2018 audit identified errors resulting in recommendations for the Medicaid and CBHP programs. We identified 10 MATERIAL WEAKNESSES and five SIGNIFICANT DEFICIENCIES related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

## MEDICAID CONTROLS OVER ELIGIBILITY DETERMINATIONS

Caseworkers at local counties and MA sites collect required

documentation, including support for income and the value of resources, such as a vehicle or bank account balance, and enter applicant data into CBMS. An eligible beneficiary's income and countable resources cannot exceed a limit set by federal and state regulations. Caseworkers determine participants' eligibility to receive Medicaid benefits through CBMS. The eligibility data in CBMS feeds into the Colorado interChange system, which pays providers for the services that they provide to Medicaid beneficiaries.

Colorado's Medicaid program has a variety of different medical assistance programs through which it provides medical services. For example, beneficiaries who are in the Parent/Caretaker Relative program—which provides Medicaid coverage for low-income parents or caretaker relatives with dependent children living in the home—and were eligible for Medicaid benefits but subsequently became ineligible due to employment income that put them over the Medicaid income limit for the Parent/Caretaker category, may be enrolled in the Transitional Medicaid program. Beneficiaries are enrolled in this program for up to 1 year after becoming ineligible due to their employment income. Home and Community Based Service (HCBS) waiver programs allow eligible individuals to remain in their own home, or live in a community setting, while receiving medical care.

## WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to review the Department's internal controls over the Medicaid eligibility determination process as well as to determine whether the Department complied with applicable federal and state requirements during Fiscal Year 2018.

During our audit, we reviewed the Department's Medicaid eligibility internal controls in place during Fiscal Year 2018. In addition, we performed testing on a statistical sample of 200 beneficiaries who were eligible for Medicaid during Fiscal Year 2018 and had a payment made

on their behalf to a Medicaid provider between July 1, 2017, and March 31, 2018, to determine whether those individuals' Medicaid eligibility was appropriate during Fiscal Year 2018. Our testing included reviewing the related supporting documentation, including the case files, CBMS data fields related to eligibility determination/redetermination, and Medicaid payment information in Colorado interChange. We performed testwork to determine whether the Department ensured that local county and MA site caseworkers obtained and maintained in the case files the required documents supporting eligibility determinations and annual redeterminations, performed timely level-of-care determinations for HCBS beneficiaries, correctly entered eligibility data into CBMS, and determined eligibility in a timely manner. We also inquired about the Department's monitoring procedures over counties and MA sites that were designed to ensure eligibility is determined in accordance with federal and state regulations.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2017 audit recommendations related to Medicaid eligibility. During that audit, we recommended that the Department strengthen its internal controls over the Medicaid Program by providing training to the local counties and MA sites, resolving CBMS issues identified in our Fiscal Year 2017 audit, and ensuring that information in CBMS matches supporting documentation contained in each case file. The Department stated that it would fully implement these recommendations by December 2018.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

In 56 of the 200 case files tested (28 percent), we identified at least one error, as described below. These errors resulted in a total of \$56,900 in known questioned costs for the entire Fiscal Year 2018 which includes \$32,885 in known questioned costs for the period July 1, 2017, through

March 31, 2018; \$28,450 of \$56,900 known questioned costs were paid with federal grant funds.

**ERRORS IDENTIFIED WITH KNOWN QUESTIONED COSTS PROJECTED TO THE POPULATION.**

We identified the following errors during our audit with known questioned costs that were projected to the population. These errors affected beneficiaries’ eligibility between July 1, 2017, and March 31, 2018.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING KNOWN QUESTIONED COSTS PROJECTED TO THE POPULATION JULY 1, 2017, THROUGH MARCH 31, 2018		
ERROR TYPE	NUMBER OF CASES	AMOUNT
Missing Case File Documentation	1	\$16,469
Transitional Medicaid	3	\$1,005
System Issues	2	\$118
Social Security Number	3	\$15,293
<b>TOTAL</b>	<b>9</b>	<b>\$32,885</b>

SOURCE: Office of the State Auditor calculated amounts.

**SAMPLING METHODOLOGY.** To estimate the proportion of the overall Medicaid benefit payments that were paid to providers on behalf of beneficiaries inappropriately determined as eligible during the period of July 1, 2017, to March 31, 2018, we performed the following procedures:

- 1 We requested and received from Department staff both a listing of all Medicaid payments made during the period and a listing of all benefit recipients with Medicaid ID numbers (ID) who were classified as eligible at any point during the same timeframe.
- 2 We summarized all Medicaid payments made during this period by ID and cross-checked the payments with the listing of eligible recipients. This allowed us to eliminate any payments associated with the lag between the date of service and date of payment for recipients only eligible prior to July 1, 2017.
- 3 We eliminated any IDs from the resulting list with no payments. This resulted in a population of \$4,350,204,880.72 in payments made to 984,072 unique IDs.

- 4 From this population, we randomly selected a statistical sample of 200 IDs with benefit payments totaling \$604,865.45 to test for eligibility.

This methodology ensured that any individual who was considered eligible and received benefit payments from July 1, 2017, through March 31, 2018, had an equal chance for selection, regardless of the number of payments made for their benefit or of the monetary value of those payments. Further, the program from which benefits were paid had no bearing on an individual ID's chance of selection.

Based on the results of the statistical sampling testwork, we identified \$32,885 in known questioned costs, or misstatements. The American Institute of Certified Accountants (AICPA) *Audit Sampling, May 1, 2017*, Audit Guide (Guide) advises, "Even if the misstatement appears to be from an unusual source, that does not mean that other unusual items are not in the population and the sample was not representative" [AAG-SAM 4.95]. In accordance with this guidance, we projected questioned costs to the population regardless of the details of the nature of the error or the program involved, since the Department is ultimately responsible for all payments being made to providers on behalf of eligible beneficiaries. When these known questioned costs are projected to the population, we estimate with 95 percent confidence that at least \$30,394,614.15 was spent on benefits for ineligible beneficiaries. We also estimate with 95 percent confidence that at least 20,469 beneficiaries in our total population of 984,072 are ineligible.

The Department provided the following perspective on the projected sample results:

*The auditor's projected amount of total costs provided in this finding does not represent actual dollars or overpayments. Additionally, for some of the errors described in this finding, once corrected, the beneficiaries would be eligible for Medicaid. As such, these costs do not represent an over expenditure of state General Fund or federal funds, and the federal share of these costs could not be recovered by the federal government. The projected amount is a mathematical calculation of costs that does not represent actual money or potential savings.*

**DETAILS OF ERRORS IDENTIFIED.** Specifically, we found:

- **MISSING CASE FILE DOCUMENTATION.** The case file was missing documentation necessary to support the Medicaid eligibility determination. Specifically, this case was missing a level-of-care assessment that covered the entire fiscal year.

Federal regulation [42 CFR 435.914] requires the Department to obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.

Federal regulation [42 CFR 441.352(c)] requires the Department to perform a level-of-care assessment for any individual age 65 or older who lives in a nursing facility or who might need those services in the near future. A reevaluation of the level of care assessment must be performed on an annual basis.

- **TRANSITIONAL MEDICAID PROGRAM.** CBMS incorrectly enrolled the beneficiaries in the Transitional Medicaid program even though they were not eligible for the Parent/Caretaker Relative category in at least 3 of the 6 preceding months, as required.

State regulation [10 CCR 2505-10, 8.100.4.I] requires the Department to enroll a beneficiary into the Transitional Medical Assistance program for 1 year when the individual is no longer eligible for the Parent/Caretaker Relative category, provided they were eligible for the Parent/Caretaker Relative category in at least 3 of the 6 preceding months.

- **SYSTEM ISSUES.** In these cases the caseworker and/or CBMS failed to terminate the beneficiaries' eligibility after the 90-day reasonable opportunity period ended and the beneficiaries had not provided documentation to substantiate income. As a result, beneficiaries received benefits from 60 to 209 days over the 90-day allowable period. Additionally, in one of these cases, the caseworker had not terminated the beneficiary's benefits as of the end of our audit.

State regulations [10 CCR 2505-10, 8.100.4.C.2 and 10 CCR 2505-10, 8.100.3.H.9] require a beneficiary to provide documentation when a discrepancy is identified between income that was reported by the beneficiary and income that is reported through the Department's electronic database check. The beneficiary is allowed a 90-day reasonable opportunity period to provide a reasonable explanation or provide paper documentation to explain the difference. If the beneficiary does not provide the required documentation or an explanation within the 90-day period, then the beneficiary's Medicaid eligibility is required to be terminated.

- **MISSING SOCIAL SECURITY NUMBER.** In these cases, the caseworker did not obtain a Social Security Number (SSN) as required by state regulations.

State regulation [10 CCR 2505-10, 8.100.3.I] requires all individuals who apply for Medicaid to provide a valid SSN to the eligibility site. If the applicant does not have an SSN, he or she must apply for an SSN and provide the eligibility site with a copy of the application and the assigned number once it is received.

#### **ERRORS IDENTIFIED WITH KNOWN QUESTIONED COSTS NOT PROJECTED TO THE POPULATION**

We identified the following eligibility errors during our audit with known questioned costs that were not projected to the population. These are known errors that affected beneficiaries' eligibility between April 1, 2018, and June 30, 2018, or adjustments to payments made prior to March 31, 2018, that the Department processed after April 1, 2018, and could not be extrapolated due to timing.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING KNOWN QUESTIONED COSTS NOT PROJECTED TO THE POPULATION APRIL 1, 2018, THROUGH JUNE 30, 2018		
ERROR TYPE	NUMBER OF CASES	AMOUNT
Missing Case File Documentation	1	\$16,671
Transitional Medicaid	2	\$3,566
System Issues	1	\$1
Missing Social Security Number	3	\$3,778
<b>TOTAL</b>	<b>7</b>	<b>\$24,016</b>

SOURCE: Office of the State Auditor calculated amounts.

Specifically, we found:

- MISSING CASE FILE DOCUMENTATION.** The case file was missing documentation necessary to support the Medicaid eligibility determination. Specifically, the case was missing a level of care assessment because the caseworkers did not process the level of care assessment on an annual basis as required by federal regulations.

Federal regulation [42 CFR 435.914] require the Department to obtain and maintain documentation to support each beneficiary’s Medicaid eligibility determination.

Federal regulation [42 CFR 441. 352(c)] requires the Department to perform a level of care assessment for any individual age 65 or older who lives in a nursing facility or who might need those services in the near future. A reevaluation of the level of care assessment must be performed on an annual basis.

- TRANSITIONAL MEDICAID PROGRAM.** In these cases, CBMS incorrectly enrolled the beneficiary in the Transitional Medicaid program even though they were not eligible for the Parent/Caretaker Relative category in at least 3 of the 6 preceding months, as required.

State regulation [10 CCR 2505-10, 8.100.4.I] requires the Department to enroll a beneficiary into the Transitional Medical Assistance program for 1 year when the individual is no longer eligible for the Parent/Caretaker Relative category, provided they



were eligible for the Parent/Caretaker Relative category in at least 3 of the 6 preceding months.

- **SYSTEM ISSUES.** In this case, the caseworker and/or CBMS failed to terminate the beneficiary's eligibility after the 90-day reasonable opportunity period ended. As a result, the beneficiary received benefits 209 days over the 90-day allowable period.

State regulations [10 CCR 2505-10, 8.100.4.C.2 and 10 CCR 2505-10, 8.100.3.H.9] require a beneficiary to provide documentation when a discrepancy is identified between income that was reported by the beneficiary and income that is reported through the Department's electronic database check. The beneficiary is allowed a 90-day reasonable opportunity period, to provide a reasonable explanation or provide paper documentation to explain the difference. If the beneficiary does not provide the required documentation or an explanation within the 90-day period, then the beneficiary's Medicaid eligibility is required to be terminated.

- **MISSING SSN.** In these cases, the caseworker did not obtain an SSN as required by state regulations.

State regulation [10 CCR 2505-10, 8.100.3.I] requires all individuals who apply for Medicaid to provide a valid SSN to the eligibility site. If the applicant does not have an SSN, he or she must apply for an SSN and provide the eligibility site with a copy of the application and the assigned number once it is received.

#### **ERRORS IDENTIFIED WITH NO KNOWN QUESTIONED COSTS**

We identified the following errors during our audit with no identified known questioned costs between July 1, 2017, and June 30, 2018.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING ERRORS IDENTIFIED WITH NO KNOWN QUESTIONED COSTS JULY 1, 2017, THROUGH JUNE 30, 2018	
ERROR TYPE	NUMBER OF CASES
Missing Case File Documentation	16
Data Entry	13
Income	10
Transitional Medicaid	1
System Issues	8
Household Composition	7
Timely Processing	1
<b>TOTAL</b>	<b>56</b>

SOURCE: Office of the State Auditor calculated amounts.

Specifically, we found:

- MISSING CASE FILE DOCUMENTATION.** These case files were missing documentation necessary to support the Medicaid eligibility determinations, including documentation to support income and/or resources; documentation to support identity and/or citizenship, such as birth certificates; and a required Medicaid assistance application, as required by federal regulations. No questioned costs were identified for these instances because their eligibility was verified through database checks and therefore did not negatively affect the beneficiaries' eligibility.

Federal regulation [42 CFR 435.914] requires the Department to obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.

- DATA ENTRY.** In these cases, the information in CBMS did not match the supporting documentation contained in the case file due to caseworker error. Specifically, in 10 cases, the caseworker entered the incorrect income amount in CBMS, and in three cases the caseworker either entered the incorrect SSN, date of birth, or gender. One beneficiary's eligibility was wrongly terminated due to the caseworker entering the incorrect income information. No questioned costs were identified in these instances because they did not negatively affect the beneficiaries' eligibility.

- **INCOME.** In these cases, the caseworker used the incorrect income amount to determine eligibility. For example, in six cases the caseworker excluded income when the income should have been included for determining eligibility and in one case it included the income when it should have been excluded. No questioned costs were identified in these instances because the beneficiaries' income was still within income guidelines.

Federal regulation [42 USC 1395w-114a] requires an individual to meet income limits in order to receive Medicaid benefits. Income limits are set based on a threshold of 150 percent of the poverty line. State regulations [10 CCR 2505-10, 8.100.4.C.1(c), (d), and (f)] require certain sources of income, such as tax exempt interest income and/or Social Security Title II benefits, to be included and certain incomes, such as child support and/or scholarships, to be excluded.

- **TRANSITIONAL MEDICAID PROGRAM.** In this case, the caseworker inappropriately terminated the beneficiary's Medicaid eligibility after only 10 months in the Transitional Medicaid program; however, the beneficiary should have received benefits for an additional 2 months under this program. No questioned costs were identified in this instance because the beneficiary's eligibility was inappropriately terminated early.

State regulation [10 CCR 2505-10, 8.100.4.I] requires the Department to enroll a beneficiary into the Transitional Medical Assistance program for 1 year when the individual is no longer eligible for the Parent/Caretaker Relative category provided they were eligible for the Parent/Caretaker Relative category in at least 3 of the 6 preceding months.

- **SYSTEM ISSUES.** We identified the following possible system issues:
  - ▶ In three cases, CBMS automatically processed three beneficiaries as eligible for the Medicaid program using old application or redetermination information contained in CBMS even though

these beneficiaries had not applied for benefits. We did not identify any questioned costs or any inappropriate payments made to providers for these beneficiaries during the time period audited.

- ▶ In one case, CBMS failed to either end eligibility or put the beneficiary into the Transitional Medicaid program, as appropriate. The beneficiary received benefits for 22 months, or 10 months over the 12-month allowable continuous eligibility period. We did not identify any questioned costs or inappropriate payments made to providers for this beneficiary because the beneficiary was eligible for the Transitional Medicaid program during the audit period.

State regulation [10 CCR 2505-10, 8.100.3.Q] protects children from having their existing Medicaid eligibility discontinued for a time period for up to 12 months of coverage; this is deemed a *continuous eligibility* period. Continuous eligibility applies to children under age 19 who, through an eligibility determination, reassessment, or redetermination, are found eligible for the Medical Assistance program. The continuous eligibility period applies without regard to changes in income that would otherwise cause the child to be ineligible with some exceptions, such as death of the child, or the child is no longer a Colorado resident. For instance, an increase in a family's income that would otherwise cause a case to be discontinued does not apply to the children within the family during the continuous eligibility period. However, if the covered family fails to provide a reasonable explanation, such as paper documentation, to explain the difference in income within the 90-day reasonable opportunity period, the continuous eligibility period will end effective the month following the end of this period.

- ▶ In four cases, the caseworker and/or CBMS failed to terminate the beneficiaries' eligibility after the 90-day reasonable opportunity period ended. As a result, beneficiaries received benefits from 60 to 271 days over the 90-day allowable period. Additionally, in

two of these cases the caseworker had not terminated the beneficiaries' benefits as of the end of our audit. We did not identify any questioned costs or any inappropriate payments made to providers for these beneficiaries during Fiscal Year 2018, because there were no payments made during the fiscal year, or because payments made were after the end of the fiscal year.

State regulations [10 CCR 2505-10, 8.100.4.C.2 and 10 CCR 2505-10, 8.100.3.H.9] require a beneficiary to provide documentation when a discrepancy is identified between income that was reported by the beneficiary and income that is reported through the Department's electronic database check. The beneficiary is allowed a 90-day reasonable opportunity period, to provide a reasonable explanation or provide paper documentation to explain the difference. If the beneficiary does not provide the required documentation or an explanation within the 90-day period, then the beneficiary's Medicaid eligibility is required to be terminated.

- **HOUSEHOLD COMPOSITION.** In these cases, the Department used the incorrect household composition to determine eligibility. No questioned costs were identified in these instances because the incorrect household composition did not negatively affect eligibility.

State regulation [10 CCR 2505-10, 8.100.4.E] defines household composition based on the beneficiary's tax filing status (for example, single, married filing jointly, or tax dependent). The caseworker uses the applicable tax filing status to determine household composition and eligibility for the Medicaid program.

- **TIMELY PROCESSING.** In this instance, the caseworker did not process the application within the 45 Calendar Day requirement. Specifically, the caseworker processed and approved the application 25 days beyond the required timeframe. No questioned costs were identified in this instance because timely processing has no effect on eligibility.

Federal regulation [42 CFR 435.912] requires the Department to

approve or deny the initial Medicaid application within 45 Calendar Days, or within 90 days for applicants who apply for Medicaid on the basis of disability.

## WHY DID THESE PROBLEMS OCCUR?

The Department lacked sufficient internal controls to ensure that it complied with state and federal Medicaid eligibility requirements during Fiscal Year 2018. Specifically, we noted the following causes for the errors we identified:

The Department did not adequately monitor and train local counties and MA sites on issues specifically identified in our audits to ensure that they updated information in CBMS in a timely manner, maintained the required documentation to support eligibility, entered information correctly into CBMS, obtained an SSN when required, processed applications in a timely manner, and enrolled beneficiaries in the correct Medicaid program. The Department did not perform any Medicaid eligibility reviews during Fiscal Year 2018, and although the Department provided various trainings to local county and MA staff during the fiscal year, as confirmed by our audit work, the training was not effective in ensuring that eligibility determinations were consistently appropriate.

The Department did not identify and/or address all existing CBMS issues.

## WHY DO THESE PROBLEMS MATTER?

As the state Medicaid agency, it is essential for the Department to ensure that Medicaid eligibility determinations are made appropriately and in accordance with state and federal regulations. This includes ensuring that inaccurate processing of information used to determine Medicaid eligibility does not result in Medicaid benefits being provided to and paid on behalf of ineligible individuals. Ultimately, the federal government may disallow federal funds for Medicaid program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-MAP2016*	XIX-ADM2016
	XIX-MAP2017*	XIX-ADM2017
	XIX-MAP2018*	XIX-ADM2018
FEDERAL AWARD YEARS	2016, 2017, AND 2018	
PASS THROUGH ENTITY	NONE	
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM	
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)	
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS	
TOTAL KNOWN QUESTIONED COSTS	\$56,900	
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-054		
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS		

# RECOMMENDATION

## 2018-044

The Department of Health Care Policy and Financing should strengthen its internal controls over, and ensure it complies with, state and federal regulations for the Medicaid Program by:

- A Providing adequate training to the counties and Medical Assistance (MA) sites to ensure that caseworkers are updating information in the Colorado Benefits Management System (CBMS) in a timely manner, maintaining the required documentation to support eligibility, entering information correctly into CBMS, obtaining a Social Security Number when required, and processing applications in a timely manner. The training should focus on and target counties and MA sites with issues identified in the audit.
- B Monitoring local counties and MA sites by performing Medicaid eligibility reviews.
- C Researching and resolving CBMS system issues identified in our audit.

# RESPONSE

## DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

### A AGREE. IMPLEMENTATION DATE: DECEMBER 2019.

The Staff Development Center (SDC) is staffed by 14 individuals to support over 4,500 statewide Colorado Benefits Management System (CBMS) users which include 64 County Departments, Medical Assistance, Presumptive Eligibility, and Certified Application Assistance sites. The Department will have the SDC train on the issues identified in this audit. Various trainings including webinars, video recordings, web-based, and release notes are available to increase training effectiveness and accessibility to increase trainees' knowledge and accuracy. Although creative solutions have been implemented, there are opportunities for trainings that cannot be immediately supported. The Governor's Office of Information Technology's November 1, 2018 Budget Request R-8 "CBMS PEAK" seeks funding for an assessment to determine the appropriate level of training resources and delivery for the SDC. If funded, the Department can pursue resources to provide improved training to eligibility workers to reduce these types of issues from occurring.

### B AGREE. IMPLEMENTATION DATE: DECEMBER 2019, DEPENDENT UPON AVAILABLE FUNDING.

The Department has submitted a budget request to implement this recommendation. The Department's November 1, 2018 Budget Request R-15 "Operational Compliance and Program Oversight" includes funding for a contractor to perform Medicaid eligibility reviews to ensure that eligibility determinations are correct and adhere to policy and rules. The Department currently has three Medicaid Eligibility Quality Control (MEQC) staff who conduct audits. For current projects, the Department must receive approval from the Centers for Medicare and Medicaid Services (CMS) on the



types of audits they can perform. This limits the Department's direct control over the reviews. The Department will continue to conduct these reviews as determined by CMS. If the budget request is approved, the new contractor will not be limited by the same restrictions and will have the ability to perform the Medicaid eligibility reviews required to fulfill this recommendation. Results from the MEQC and contractor reviews will be forwarded to the appropriate individuals to address findings and improve trainings.

C AGREE. IMPLEMENTATION DATE: JULY 2020.

Almost all the issues identified as system issues have already been identified and resolved by the Department through changes to the Colorado Benefits Management System (CBMS). These changes occurred in October 2017, June 2018, and October 2018. The remaining issues will be prioritized through the Department process for system changes to CBMS. These CBMS changes include specifying that members have at least three full months of Medicaid eligibility prior to receiving Transitional Medicaid, requiring a member to provide a social security number through an automated verification checklist (pending notice for eligibility information) as they transition from the Medicaid Needy Newborn category to a different category or became Medicaid eligible before they received a social security number, and requiring eligibility technicians to review cases with household relationship changes made through PEAK.

## MEDICAID ELIGIBILITY— SYSTEM ISSUES

The Colorado interChange system pays providers for the services that beneficiaries receive. Colorado interChange is programmed to determine whether Medicaid claims are allowable for payment based on requirements specified in federal and state Medicaid rules and regulations.

During Fiscal Year 2018, the Department contracted with two fiscal agents to perform CBMS support services and Medicaid payment activities on behalf of the Department. Specifically, the Department contracted with DXC Technology to process and pay all claims within Colorado interChange and contracted with Deloitte Consulting, LLP (Deloitte) to manage CBMS. A fiscal agent is a contractor that performs certain eligibility and/or claims processing activities including accepting, processing, evaluating, and approving or rejecting applications.

CBMS interfaces with Colorado interChange on a daily basis to update eligibility information, such as eligibility termination, new eligibility, and changes in Medicaid and CBHP programs. In addition, Colorado interChange is programmed to review the information uploaded from CBMS to ensure that all of the required information is provided. For example, Colorado interChange reviews for missing information such as a name, SSN, and/or date of birth. In addition, if there is an issue with the uploaded information, Colorado interChange rejects the information and creates an error report file that is sent to Deloitte. Deloitte reviews and separates the information in the error report based on responsibility for resolution, and sends the rejected information to either the Department, local county, or MA site, as applicable, to address the issues. The Department, local counties, and MA sites are responsible for investigating the reasons for the errors and addressing these issues either by updating the information in CBMS and/or Colorado interChange, or sending it to the applicable fiscal agent to correct any identified system issues.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over the Medicaid eligibility determination process as well as to determine whether the Department complied with applicable federal and state requirements during Fiscal Year 2018.

During our audit, we reviewed the Department's internal controls over Medicaid eligibility, and performed testing of a sample of 29 beneficiaries to determine whether the Department made inappropriate payments during Fiscal Year 2018 on behalf of the beneficiaries after their eligibility ended. We also reviewed the Medicaid payment information in Colorado interChange. In addition, we inquired about the Department's monitoring procedures over counties and MA sites to ensure Medicaid payments are made in accordance with federal and state regulations.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulation [42 CFR 447.56(e)(2)] states that federal funding will not be provided for payments made by the Department to providers for services provided on behalf of individuals who are not eligible for Medicaid.

According to federal regulation [2 CFR 200.303], the Department, as a recipient of federal funds, must establish and maintain effective internal control over its federal awards that provides reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government* (Green Book), issued by the Comptroller General of the United States, or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Under Principle 16.01 of the Green Book, the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we identified data discrepancies between CBMS and Colorado interChange with four beneficiaries tested. These errors resulted in a total of \$742 in known questioned costs; \$371 of these costs were paid with federal grant funds. Specifically, we identified the following:

- In one case, the Department paid claims totaling \$359 through Colorado interChange after the beneficiary's eligibility had ended and was discontinued in CBMS. The eligibility status in CBMS did not agree to the eligibility status in Colorado interChange, resulting in payments being made to providers on behalf of an individual that was not eligible for Medicaid benefits as required by federal and state regulations. After we notified the Department about the discrepancy, they indicated that this issue is isolated to beneficiaries that are enrolled in a specific program and have an Alternative Benefit Plan (ABP) in Colorado interChange. We inquired about the impact of this apparent system issue over other payments made through Colorado interChange and the Department provided a list of an additional 16,653 cases that had an ABP in Colorado interChange, and therefore, may potentially have the same issue. As of the end of our audit testwork in December 2018, the Department had not performed further research to determine whether any of these cases represented beneficiaries whose eligibility had ended but had payments inappropriately made on their behalf. In January 2019, Department staff reported that, based on their additional research, they determined that 1,517 of the 16,653 cases had an eligibility status in CBMS that did not agree to the eligibility status in Colorado interChange and that the Department did not pay medical claims inappropriately for these individuals but paid 105 pharmacy claims, totaling \$5,298 inappropriately on those individuals' behalf. Because the Department provided this information after the completion of our audit, we were unable to determine the accuracy of this information.

- In two cases, the Department paid claims totaling \$139 through Colorado interChange after the participant's eligibility ended and was discontinued in CBMS. As part of the daily system interface, the eligibility end date information from CBMS did not get uploaded to Colorado interChange.
- In one case, the beneficiary was no longer eligible for the Medicaid program and moved into the CBHP program. Eligibility was appropriately updated in CBMS; however, Colorado interChange paid Medicaid claims totaling \$244 even though the beneficiary was enrolled in the CBHP program.

Based on the issues we identified, it appears that the error reports sent by Deloitte to the Department, local counties, and MA sites are not being reviewed, investigated, and addressed by updating the information in the applicable system.

## WHY DID THESE PROBLEMS OCCUR?

The Department did not have adequate internal controls in place during Fiscal Year 2018 to ensure that the information in Colorado interChange was appropriately updated with information in CBMS. The Department stated that the issues we identified were due to two Colorado interChange programming issues. First, Colorado interChange was not properly programmed upon implementation in March 2017 to close all eligibility fields completely when eligibility was ended in CBMS. Therefore, Colorado interChange continued to show the beneficiary as eligible for Medicaid and Colorado interChange continued making payments to providers. Upon follow-up, Department staff indicated that they identified this issue in October 2017 and the Colorado interChange system was modified in June 2018 to prevent this issue from happening in the future. However, the Department did not correct the issue for the cases that were affected prior to the system modification until after the end of Fiscal Year 2018.

Second, the Department stated that Colorado interChange is not programmed to accept eligibility end dates uploaded from CBMS if the

end date in CBMS is before the date of the daily interface with Colorado interChange. For example, if a beneficiary became ineligible for Medicaid on January 1 but the caseworker did not update the eligibility status in CBMS until January 15, when Colorado interChange interfaced with CBMS on January 15, it would not accept the January 1 end date noted in CBMS for the beneficiary. As a result, Colorado interChange would still show the beneficiary as eligible for Medicaid benefits. Because of this programming issue, Colorado interChange will note these individuals as eligible even though they are noted as ineligible in CBMS. The Department stated that it identified and corrected this system programming issue in June 2018; however, the Department has not researched or identified all of the cases affected by this issue.

We also noted that the Department is lacking an internal control process for reconciling Medicaid eligibility information in CBMS and Colorado interChange to ensure that the information is consistent in both systems. Furthermore, the Department is not monitoring the counties and MA sites to ensure they are addressing any issues identified by Deloitte, the fiscal agent, in its error report.

## WHY DO THESE PROBLEMS MATTER?

Failing to institute appropriate system controls over the processing of Medicaid eligibility can result in the counties and MA sites granting Medicaid benefits to ineligible individuals. Without appropriate internal controls, the local counties, MA sites, and ultimately the State cannot substantiate that eligibility determinations and redeterminations for Medicaid are accurate, which can result in benefits being paid on behalf of ineligible individuals. In addition, Colorado interChange makes payments on behalf of other programs, such as CBHP, that have different federal reimbursement percentages. If beneficiaries' transfer information is not appropriately reflected in Colorado interChange, then the payments could be recorded in the wrong federal program with different reimbursement rates. The federal government can disallow federal funds for program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-MAP2016*	XIX-ADM2016
	XIX-MAP2017*	XIX-ADM2017
	XIX-MAP2018*	XIX-ADM2018
FEDERAL AWARD YEARS	2016, 2017, AND 2018	
PASS THROUGH ENTITY	NONE	
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM	
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)	
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS	
TOTAL KNOWN QUESTIONED COSTS	\$742	
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION		
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS		

# RECOMMENDATION

## 2018-045

The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by:

- A Researching and resolving Colorado Benefits Management System (CBMS) and Colorado interChange system programming issues to ensure that correct eligibility information is displayed in both systems.
- B Identifying any cases affected by the system issues noted in our audit, and correcting eligibility information in Colorado interChange.
- C Establishing a reconciliation process between CBMS and Colorado interChange to ensure that the eligibility information in CBMS is correctly reflected in Colorado interChange.
- D Monitoring the local counties and Medical Assistance eligibility sites to ensure that they are addressing any issues identified by the fiscal agent through error reports.

# RESPONSE

## DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

### A AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

In June 2018, the Department implemented a system change that allows the Colorado interChange to process retroactive eligibility changes to resolve eligibility end date information from CBMS that does not get uploaded to the Colorado interChange. In addition, the Department has a team that evaluates beneficiary records in the Colorado interChange to ensure accuracy with CBMS, and if any discrepancies are identified they can be updated to ensure correct eligibility information is displayed in both systems.

### B AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

In June 2018, the Department started a data cleanup project to correct the Alternative Benefit Plan beneficiary's eligibility spans, which was completed in September 2018. The data cleanup identified the beneficiaries that had an eligibility discrepancy between CBMS and Colorado interChange and resolved any discrepancies.

### C AGREE. IMPLEMENTATION DATE: DECEMBER 2019.

The Department has a team that evaluates beneficiary records in the Colorado interChange to ensure accuracy with CBMS, and if any discrepancies are identified they can be updated to ensure correct eligibility information is displayed in both systems. In addition, the Department plans to implement a system change that will eliminate the need to evaluate and manually update the beneficiary records by December 2019.

### D AGREE. IMPLEMENTATION DATE: JULY 2019.

The Department will provide additional instructions to counties and



Medical Assistance sites to ensure they are addressing any issues identified through error reports.

## PROVIDER ELIGIBILITY

The Medicaid program covers a variety of medical and related services, which are provided by the following provider types such as clinics and hospitals, as well as individual medical providers working within these entities or individually. As of June 30, 2018, the Department had enrolled 61,101 entities and individuals to provide services under Medicaid.

The Department is ultimately responsible for determining if providers are eligible to participate in the Medicaid program. The Department has passed the responsibility for Medicaid provider enrollment to DXC Technology, the Department's current fiscal agent, to act on its behalf in determining provider eligibility. A fiscal agent is a contractor that performs certain provider enrollment and claims processing activities, including accepting, processing, evaluating, and approving or rejecting applications. Providers that want to enroll must complete an application within Colorado interChange and provide documentation, including a current business and/or medical license, showing that they fulfill all requirements.

Once the enrollment process is complete, the Department enters into agreements with the providers that are found to be eligible. CMS federal regulations require the Department to revalidate the enrollment of all existing providers under any new screening requirements at least every 5 years.

### WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over Medicaid provider eligibility and enrollment processing and to determine whether the Department complied with federal Medicaid provider eligibility requirements during Fiscal Year 2018.

Additionally, a purpose of our work was to determine the Department's progress in implementing our Fiscal Year 2016 recommendation related to provider eligibility and enrollment. At that time, we recommended that the Department improve its controls over the Medicaid and CBHP provider eligibility determination and enrollment to ensure that it complies with federal and state requirements related to data verification, documentation, revalidation of existing providers, and conducting site visits. The Department agreed with our recommendation and stated that it would implement it by July 2017.

As part of our testwork, we reviewed a sample of 40 Medicaid provider applications that were enrolled during Fiscal Years 2016 and 2017 and received payments for services in Fiscal Year 2018 through Colorado interChange and deemed eligible during enrollment. We obtained and reviewed the provider application information entered into Colorado interChange, as well as the supporting documentation uploaded into Colorado interChange by providers to determine whether these providers were accurately deemed eligible to receive Medicaid payments and whether the required documents were present in accordance with federal and state regulations.

In addition, we conducted interviews with Department staff regarding its procedures over the Medicaid provider eligibility and enrollment process.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following system data match controls and federal and state regulations during our testing:

- **INTERNAL CONTROLS.** According to federal regulation [2 CFR 200.303], the Department, as a recipient of federal funds, must establish and maintain effective internal control over its federal awards that provides reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in the Green Book

and COSO. Under Principle 16.01 of the Green Book, the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, observing operations, and ensuring that activities are carried out in accordance with the agreement.

- **DISPLAY OF PROVIDER INFORMATION AND DATA MATCH FUNCTIONALITY.** Colorado interChange has the following data match functionality:
  - ▶ Colorado interChange is designed to display provider application information consistently between various screens within the system, and to match the information on the application, such as name, SSN, Federal Employee Identification Number (FEIN), and/or National Provider Identification number (NPI) with various federal and state databases. When Colorado interChange successfully matches information to a database, it should mark the application to note the successful match for each field separately. Conversely, if Colorado interChange does not match a given field against a database it should also be identified in the system.
- **DOCUMENTATION.** Under federal CMS requirements [*Sub Regulatory Guidance for State Medicaid Agencies (SMA): Revalidation (2016-001(3))*], the Department must be able to produce documentation to support each of the provider screening and enrollment requirements, such as requirements for site visits. In addition, under state regulations [10 CCR 2505-10, 8.125.1], the Department must produce documentation to support that Medicaid-approved providers met all the requirements, such as an appropriate and current license; an NPI (when applicable); and provide necessary disclosures, including ownership, control information, and criminal history, if appropriate.
- **FEDERAL DATABASE CHECKS.** According to federal regulation [42 CFR 455.436 (a)(b)] and requirements established by the ACA

[Patient Protection and Affordable Care Act (2010), Section 6401(a)], the Department must check federal databases to confirm the identity and determine the exclusion status of providers and, if applicable, their owners, agents, and managing employees. In addition, for all existing providers, the Department must check the Social Security Administration (SSA) Death Master File at enrollment and re-enrollment, and check the federal exclusion databases at least monthly to ensure that the providers, owners, agents, and managing employees are not excluded from participating in the Medicaid program.

- **REQUIRED CERTIFICATIONS.** Department procedures require some providers to have additional certifications in order to participate in the Medicaid program. For example, pharmacies are required to have the National Council for Prescription Drug Programs (NCPDP) certification.
- **QUALITY ASSURANCE REVIEWS.** Department procedures include a final Quality Assurance review of the provider application prior to the provider being eligible to participate in the Medicaid program.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not fully comply with federal and state Medicaid regulations for provider eligibility and enrollment for providers tested during Fiscal Year 2018. Specifically, in all 40 of the provider applications tested (100 percent), we identified at least one error, as described in more detail below:

- **DATABASE MATCH FUNCTIONALITY.** As a result of the database match issues identified below, we were unable to determine if Colorado interChange appropriately presented the results of database checks for a manual review to verify eligibility, as required. We identified the following database match functionality issues:
  - ▶ For 38 providers, Colorado interChange did not match the

owners, agents, and managing employees' SSN, name, and/ or FEIN with various federal and state databases, and Colorado interChange did not demonstrate that the application required further follow-up.

- ▶ For 12 providers, Colorado interChange did not successfully match the providers' SSN, FEIN, or name and the system did not demonstrate that the applications required follow-up.
- **DOCUMENTATION.** We identified the following issues related to documentation records with the provider applications that were initially submitted in Fiscal Year 2016 and 2017 for enrollment and were processed for payments for services during Fiscal Year 2018 within Colorado interChange.
  - ▶ Two provider files were missing the provider's NCPDP certification.
  - ▶ One provider's license expired after they applied for enrollment, but the fiscal agent approved the application without requesting an updated license.
  - ▶ One provider file was missing documentation that a site visit was performed, as required by federal regulations.
  - ▶ One provider file was missing documentation that a Quality Assurance review was performed.
- **INCONSISTENT DISPLAY OF INFORMATION.** For 25 providers, Colorado interChange did not present the data for owners, agents, and managing employees consistently between various screens within Colorado interChange. For example, when a provider noted it had owners in its application, that information was not reflected in Colorado interChange outside of the application screen even though there is a section in Colorado interChange that should list the owners.

We found that the Department obtained the required information to complete SSA Death Master File database checks during enrollment and

it implemented monthly post enrollment checks for owners, agents, and managing employees to ensure that they are not excluded from participating in the Medicaid program. However, due to the database match issues identified above, we were unable to determine if the SSA Death Master File database check is working appropriately, as intended during enrollment and re-enrollment checks.

Although we identified these issues with the Department's provider eligibility and enrollment process, based on additional testwork, we did not identify any ineligible providers in our sample.

## WHY DID THESE PROBLEMS OCCUR?

The Department does not have adequate internal controls in place over the provider eligibility and enrollment process to monitor its fiscal agent to ensure that it complies with federal and state regulations. According to the Department, they were not aware that Colorado interChange is not performing the required federal database matches as intended during the enrollment process. Additionally, the Department has not taken adequate steps to ensure that its fiscal agent is maintaining the required documentation. Finally, the Department stated that the display issue is for providers that enrolled in the program when Colorado interChange was initially implemented and this will be addressed after these providers are revalidated in Fiscal Year 2020.

## WHY DO THESE PROBLEMS MATTER?

By not instituting appropriate internal controls and monitoring its fiscal agent over the Medicaid provider eligibility and enrollment process, including the required federal database checks, the Department cannot ensure that all Medicaid providers are eligible or qualified to participate in the program. Because Colorado interChange is also used for provider eligibility determination for other programs, such as CBHP, the State could risk losing federal Medicaid and other program funding if it allows non-qualified providers to bill and be paid for services provided for these programs.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	XIX-MAP2016      CHIP2016 XIX-MAP2017      CHIP2017 XIX-MAP2018      CHIP2018 XIX-ADM2016 XIX-ADM2017 XIX-ADM2018
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.767, CHILDREN'S HEALTH INSURANCE PROGRAM; 93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2017-059 AND 2016-051	

## RECOMMENDATION 2018-046

The Department of Health Care Policy and Financing should improve its controls over the Medicaid and Children's Health Insurance Program provider eligibility determination and enrollment by monitoring its fiscal agent to ensure that it complies with federal and state requirements. Specifically, it should be:

- A Working with its fiscal agent to ensure that Colorado interChange is performing required database matches, including Social Security Administration Death Master File database checks, during enrollment and re-enrollment as intended and appropriately marking the results.
- B Ensuring that its fiscal agent is maintaining required documentation within application records to demonstrate compliance with federal requirements and state regulations.
- C Ensuring that Colorado interChange is displaying consistent provider information within the system when providers are revalidated.

# RESPONSE

## DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: JULY 2019.

It is important to note there were no ineligible enrolled providers identified in this audit. The Department has already implemented the necessary system change to include performing required database matches including Social Security Administration Death Master File database checks during enrollment and re-enrollment. All current providers were re-screened through this system change and the Department is reviewing the results. The Department will work with our Fiscal Agent to ensure all information is accurately displayed and will take appropriate action to address any providers found to be improperly enrolled.

B AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Department finds that the Fiscal Agent is appropriately enrolling providers, and the Department is in compliance with the federal regulations regarding enrolling and revalidating providers. The Department has worked with the Fiscal Agent to resolve documentation issues with provider enrollments which lead to this finding for applications that were approved during Fiscal Years 2016 and 2017. It is important to note there were no ineligible enrolled providers identified in this audit. The Department can produce documentation as requested to support that the provider has met the applicable provider screening requirements.

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

There was an initial system issue on some early enrollments that prevented populating the requested information in the visible provider subsystem tabs for the auditor to review. Because the verification functionality happens within the provider portal and not



in the visible provider subsystem tabs that the auditor reviews, no functionality or data was lost. At the next update made by the provider or during the mandated provider revalidation, the information will populate into the visible provider subsystem tabs. The Department has worked with the Fiscal Agent to resolve the issues which lead to the finding and can produce documentation as requested to support that the provider has met the applicable provider screening requirements.

## MONITORING OF HEALTH AND SAFETY SURVEYS AND CERTIFICATIONS

Medical providers, such as nursing facilities, intermediate care facilities for individuals with intellectual disabilities (ICF/IIDs), and hospitals providing nursing facility services, must meet minimum standards for certification by the state and/or federal government to be eligible to receive payments for services provided to Medicaid-eligible beneficiaries. The Department and the Colorado Department of Public Health and Environment (CDPHE) are responsible under state statute for this work.

The Department, as the state agency ultimately responsible for administering the Medicaid program, has overall responsibility for ensuring that all medical providers receiving Medicaid funding comply with regulatory health and safety standards. The Department has an interagency agreement with CDPHE, the designated State Survey Agency, to conduct these health care entity inspections, or surveys, as outlined in state statutes and in agreements with CMS. After conducting each survey, CDPHE staff enter information, such as survey date and deficiencies noted, into their database which is then extracted and compiled by CMS and displayed on CMS' *Survey & Certification's Quality, Certification and Oversight Reports* website (CMS's certification and reporting website). Once a health care facility passes

its survey, CDPHE is responsible for making a recommendation for certification to the Department. The Department is responsible for monitoring CDPHE to ensure that the minimum standards for certification are met by each Medicaid-approved provider, and for approving CDPHE's recommendations for certification. During Fiscal Year 2018, the Department paid CDPHE approximately \$5.5 million for completing state surveys and certifications.

The Department receives monthly reports from CDPHE detailing the results of the surveys and certifications performed on nursing facilities and ICF/IIDs. In addition, the Department holds monthly meetings with CDPHE to discuss the surveys and certifications. The Department uses these reports to determine if there are any issues or deficiencies with any nursing facilities and ICF/IIDs. Additionally, CDPHE is responsible for informing the Department directly if a facility has any critical violations because of a survey and the Department can then suspend payments to that facility.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department had adequate internal controls in place over the monitoring of CDPHE's health and safety surveys for nursing facilities, ICF/IIDs, and hospitals that provide nursing facility services and complied with the related federal and state requirements during Fiscal Year 2018.

As part of our audit, we reviewed a sample of 25 nursing facilities and ICF/IIDs that provided services during Fiscal Year 2018 in order to determine if the Department ensured that CDPHE performed the required surveys in accordance with federal and state regulations. A standard survey is a survey conducted to assess compliance with federal regulations specific to health and safety. CMS's certification and reporting website also lists deficiencies noted during the standard surveys as well as notations if any follow-up was performed.

For the nursing facilities and ICF/IIDs contained on the Department-provided listing, we reviewed the most current standard survey date and compared it to the last standard survey date to ensure that the surveys were conducted within the required time interval per federal regulations and state regulations. We also conducted interviews with Department staff regarding the Department's policies and procedures over the monitoring of CDPHE.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

- **FEDERAL REGULATIONS.** Providers must meet the prescribed health and safety standards for ICF/IIDs, nursing facilities, and hospitals providing nursing facility services [42 CFR 442]. For example, each facility is subject to surveys that cover quality of care, written plans of care, and a review of compliance with residents' rights.
- **NURSING FACILITIES.** According to federal regulation [42 CFR 488.308(a)] the State Survey Agency must conduct a standard survey of each skilled nursing facility and nursing facility no later than 15 months after the last day of the previous survey.
- **DEPARTMENT POLICY.** According to Department policy [Policy SLO-001 section V], Department staff will run an independent report from CMS's certification and reporting website to identify any facilities that are overdue for a survey. Once these facilities are identified, Department staff then compare this report to the reports received from CDPHE to determine if CDPHE completed the survey because the information on CMS's certification and reporting website may not always be current.
- **INTERNAL CONTROLS.** According to federal regulation [2 CFR 200.303], the Department as a recipient of federal funds, must establish and maintain effective internal control over its federal awards that provides reasonable assurance that the Department is

managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in the Green Book and COSO. Under Principle 16.01 of the Green Book, the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, observing operations, and ensuring that activities are carried out in accordance with any agreements in place with other entities.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified issues with the Department's monitoring of CDPHE's health and safety standard surveys for nursing facilities and ICF/IIDs. Specifically, we identified the following:

- **UNTIMELY NURSING FACILITY AND ICF/IIDs SURVEYS.** The Department did not ensure that CDPHE was conducting nursing facility and ICF/IIDs surveys within required timeframes. We found that, for nine of the 25 nursing facilities and ICF/IIDs tested (36 percent), CDPHE did not properly survey the facility within a 15-month interval as required by federal regulations. Specifically, we found that the nursing facilities were surveyed within an interval of 16 and 18 months, or 1 to 3 months beyond the required timeframe. The Department was unable to provide documentation that it had appropriately monitored CDPHE or that it had provided appropriate outreach to CDPHE to identify the reasons for the late processing and resolution of issues.
- **DEPARTMENT NOT IN COMPLIANCE WITH ITS POLICY.** The Department was unable to provide documented evidence that staff obtained reports from CMS's certification and reporting website and compared them to CDPHE reports in order to determine overdue surveys of providers and follow up with CDPHE accordingly.

## WHY DID THE PROBLEMS OCCUR?

The Department did not have adequate internal controls in place during Fiscal Year 2018 over its monitoring of CDPHE's health and safety surveys. Specifically, the Department stated that they met regularly with CDPHE and CMS to discuss survey and certification. However, the Department did not provide any documentation for the meetings or specific facilities identified that had overdue surveys or had not received the required survey. Additionally, the Department did not follow its own policy over monitoring of CDPHE's standard surveys and certifications to ensure CDPHE staff conducted standard surveys and certifications in compliance with state and federal regulations.

Furthermore, the Department did not have a mechanism to proactively identify delays in standard surveys and certifications of nursing facilities and ICF/IIDs. Instead, they relied solely on CDPHE to inform them of these delays in standard surveys and certifications.

## WHY DO THESE PROBLEMS MATTER?

By not performing monitoring procedures or maintaining an internal survey tracking mechanism, the Department cannot demonstrate they have adequate internal controls in place over Medicaid payments made to nursing facilities, ICF/IIDs, and hospitals providing nursing facility services, and therefore, risks non-compliance with federal regulations.

If the Department does not have a strong process in place to ensure that providers are properly surveyed and certified, the Department risks making payments to CDPHE for surveys and certifications that have not been completed. Additionally, the Department risks making payments to facilities that may not be eligible to participate as a Medicaid provider and therefore, would be out of compliance with federal and state requirements. This could further result in the Department having to pay CMS back the amounts paid to these providers during the time period.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	16S&CTITLE19MEDICAID 17S&CTITLE19MEDICAID 18S&CTITLE19MEDICAID
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA NO.	93.777, STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED AND UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-047

The Department of Health Care Policy and Financing should strengthen its internal controls over monitoring of provider health and safety standards by:

- A Following its current policy for monitoring the Colorado Department of Public Health and Environment’s (CDPHE) standard surveys and certifications to ensure compliance with state and federal regulations and updating its policy to include maintaining documentation of the meetings held with CDPHE and Centers for Medicare and Medicaid Services and review of survey reports.
- B Developing a mechanism to proactively identify delays in standard surveys and certifications of nursing facilities and intermediate care facilities for individuals with intellectual disabilities.

# RESPONSE

## DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

### A AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department agrees with this recommendation and will work towards updating and implementing the Standard Operation Procedure to include maintenance of documentation and changes to the CMS reporting system by June 30, 2019.

### B AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department agrees with this recommendation. Updates to the Standard Operating Procedure will include proactive monitoring and documentation of survey timeliness and be implemented by June 30, 2019.

## INPATIENT HOSPITAL AND LONG-TERM CARE FACILITY AUDITS

The Department pays for inpatient hospital services and long-term care facility services through the use of rates that are set to be reasonable and adequate to meet the costs that must be incurred by the providers. Each provider participating in the Medicaid program must submit cost reports to the Department to aid in the establishment of provider payment rates.

The Department is also required by federal Medicaid regulations to conduct periodic audits of Medicaid providers' cost reports. The Department contracts with an external CPA firm to conduct the audits of the Medicaid providers' cost reports. Based on the risk level of each facility, the contractor performs either a field exam, a desk review, or a rate recalculation. Once the audit of the cost reports is completed, the

contractor submits the provider's final audited cost report to the Department for use in establishing the payment rate.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department had adequate internal controls over, and complied with, federal and state Medicaid regulations regarding inpatient hospital and long-term care facility provider audits during Fiscal Year 2018.

As part of our Fiscal Year 2018 audit, we requested and reviewed the Department's tracking spreadsheet of audits conducted by the contractor to determine whether the Department monitored the contractor to ensure the audits were completed in accordance with contract requirements and federal regulations. Based on our review of the tracking spreadsheet, we requested supporting documentation for a sample of 12 facility audits conducted by the contractor to determine if the information reported on the tracking spreadsheet was accurate and to determine if the audits met the timeframes noted in the contract. Additionally, we requested the Department's monitoring policies and procedures and any tracking mechanisms used over its contractor to ensure compliance with contract requirements and inpatient hospital and long-term care facility audit requirements. We also reviewed the Department's contract with the external CPA firm.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

Federal regulations [42 CFR 447.253(g) and 42 CFR 447.202], require that the Medicaid agency provide for periodic audits of the financial and statistical records, including cost reports, of participating providers.



According to federal regulation [2 CFR 200.303(a)], as a recipient of federal funds, the Department must establish and maintain effective internal control over its federal awards that provides reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in the Green Book and COSO. Under Principle 16.01 of the Green Book, the Department must establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

**CONTRACT REQUIREMENTS.** The contract between the Department and the CPA firm contains specific timeframes for the CPA firm's completion of provider cost report audits. Specifically, the contract requires that the CPA firm complete its examination and provide proposed adjustments to the cost report to the facility within 120 days of receipt of the completed cost report. The CPA firm must also complete its evaluation of the facility's response and prepare the final rate letter within 30 days of receiving the facility's adjusted cost report. The CPA firm must ultimately provide a final rate letter to the Department no later than 210 days after the facility's cost report is provided to the CPA firm.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we identified issues with the Department's documentation of its monitoring of the contractor's compliance with contract requirements and federal regulations, including its timely completion of cost report audits during Fiscal Year 2018. Specifically, at the time of the audit, the Department could not provide a monitoring report that contained dates for: (1) when the contractor received the cost report, (2) when the contractor provided adjustments to the cost reports to the facilities, or (3) when the final rate letter was submitted to the Department. As a result of this missing information, the Department could not demonstrate that

it appropriately monitored the contractor's performance of cost report audits of inpatient hospital services and long-term care facilities and that it met the contractual requirements for timely performance during the fiscal year.

## WHY DID THE PROBLEMS OCCUR?

The Department did not have adequate documentation of internal controls in place to monitor its contractor to ensure compliance with inpatient hospital and long-term care facility audit requirements. Specifically, the Department reported that they perform informal monitoring procedures, such as having monthly meetings and informal discussions with the contractor. After the end of our audit testwork, the Department provided contractors' reports and monthly meeting minutes that contained details of the audits performed by the contractor. However, the Department did not have formal documented policies and procedures for monitoring the contractor to ensure the audits performed by the contractor were being completed in accordance with federal regulations and within the established timeframes contained in the contract.

The Department also stated that they have access to the contractor's website, as well as a report which contains the key dates which can be used to ensure the contractor is meeting the contractual timelines for audits. However, the Department did not demonstrate that it is using this available information on a consistent basis in order to monitor the contractor to ensure they are completing the audits in accordance with the contractual due dates and in accordance with federal regulations.

## WHY DO THESE PROBLEMS MATTER?

If the Department does not have internal controls to ensure that the contractor is completing the audits within the established timeframe, it can result in the delay of payments to inpatient hospitals and long-term care facilities. Further, a lack of timely cost information can affect the Department's rate-setting and ultimately result in the Department paying under the old rate until the new rate can be calculated. Depending on whether this results in an overpayment or underpayment,

the Department would have to either recover amounts from or pay additional amounts to the facilities. Additionally, this could result in the Department failing to comply with federal regulations and being subject to federal disallowances and recoveries from the State.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-MAP2016	XIX-ADM2016
	XIX-MAP2017	XIX-ADM2017
	XIX-MAP2018	XIX-ADM2018
FEDERAL AWARD YEARS	2016, 2017, AND 2018	
PASS THROUGH ENTITY	NONE	
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM	
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SPECIAL TESTS AND PROVISIONS (N)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	\$0	
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION		

# RECOMMENDATION

## 2018-048

The Department of Health Care Policy and Financing should strengthen its internal controls over its Medicaid contractor for its inpatient hospital and long-term care facility audits by developing, implementing, and documenting formal policies and procedures to include using the preexisting reports to proactively monitor the contractor to ensure that it is completing audits in accordance with federal regulations and within established contractual timeframes.

# RESPONSE

## DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department acknowledges that while oversight and monitoring of this contract is documented, there are not formalized procedures that

outline these activities. The Department will document this ongoing oversight functions in a formalized Standard Operations Procedure by June 30, 2019.

## COMPLIANCE WITH SUBRECIPIENT MONITORING

The Department subgrants, or passes through, Medicaid and CBHP federal funds to counties, non-profit organizations, and for-profit organizations that qualify as either a subrecipient or a contractor. A subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A contractor is a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a federal program; these goods or services may be for an organization's own use or for the use of beneficiaries of the federal program.

Under Uniform Guidance, the Department is responsible for identifying and monitoring entities that qualify as subrecipients of federal funds. Examples of the Department's subrecipients are MA sites, local counties, Single Entry Points (SEPs), and Community Centered Boards (CCB). MA sites and local counties determine financial eligibility for Medicaid and CBHP. SEPs determine eligibility for Medicaid long-term care and CCBs provide services to individuals with developmental disabilities.

The Department's program staff are responsible for overseeing each federal grant program, including monitoring any work performed by a subrecipient. During Fiscal Year 2018, the Department passed through approximately \$56.9 million in federal funds to 142 subrecipients.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place during Fiscal Year 2018 to identify its subrecipients and to ensure that these subrecipients were properly monitored for compliance with applicable laws, regulations, and provisions of contracts.

An additional purpose of our work was to determine the Department's progress in implementing our Fiscal Year 2016 recommendation related to subrecipient monitoring. Specifically, we had recommended that the Department improve its internal controls over subrecipient monitoring by updating its current monitoring policies to ensure compliance with Uniform Guidance, including performing the required risk assessments. In response to our recommendation, the Department stated that it would revise its existing subrecipient policies and procedures to be compliant with both federal Uniform Guidance and the OSC's guidance and would conduct a risk assessment of each subrecipient as part of the monitoring process.

We performed testwork during our Fiscal Year 2018 audit to assess the Department's internal controls over, and compliance with, federal requirements. Additionally, we performed testwork to determine if the Department updated and implemented its subrecipient monitoring policies. We evaluated whether the Department performed risk assessments for all subrecipients under Medicaid and CBHP for Fiscal Year 2018. We also conducted interviews and reviewed documentation related to the Department's subrecipient monitoring processes.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Under Uniform Guidance, as a pass-through entity, the Department is required to monitor their subrecipients' use of federal awards. This

monitoring can be performed through a variety of methods, such as direct reporting; site visits; regular contact; or other means to provide reasonable assurance of compliance with laws, regulations, and provisions of contracts or grant agreements.

Federal regulation [2 CFR 200.331] requires that the Department conduct risk assessments for each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward. In addition, the Department should use the risk assessments to determine the appropriate level of subrecipient monitoring the Department should perform on each subrecipient.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that, although the Department drafted updated subrecipient monitoring policies and procedures during Fiscal Year 2018 and developed tools to conduct risk assessments over its subrecipients, the Department did not finalize these procedures and the risk assessment tools until early Fiscal Year 2019. Because it did not update these policies in a timely manner, the Department did not comply with federal subrecipient monitoring requirements during Fiscal Year 2018. Specifically, the Department did not evaluate its subrecipients' risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate level of subrecipient monitoring, as required under Uniform Guidance.

## WHY DID THE PROBLEM OCCUR?

Department staff reported that the draft procedures originally presented to the Executive Team for approval and finalization in November 2017 were misplaced during a change in the Department's Executive Director, which delayed the finalization and implementation of subrecipient monitoring policies and procedures, including a subrecipient risk assessment process for Medicaid and CBHP, until August 2018.

## WHY DOES THE PROBLEM MATTER?

Because the Department did not finalize and implement subrecipient monitoring policies for Medicaid and CBHP or implement interim procedures during Fiscal Year 2018, the Department failed to comply with federal subrecipient monitoring requirements under Uniform Guidance and ultimately risks federal sanctions. Furthermore, without evaluating its subrecipients' risks of noncompliance, the Department may continue providing funding to high-risk entities that may not be monitored in a way that ensures funds are being used in accordance with program rules. This is particularly important given the large amount of federal funds the Department passes through annually to its subrecipients.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-MAP2016 XIX-MAP2017 XIX-MAP2018 XIX-ADM2016 XIX-ADM2017 XIX-ADM2018	CHIP 2016 CHIP 2017 CHIP 2018
FEDERAL AWARD YEARS	2016, 2017, AND 2018	
PASS THROUGH ENTITY	NONE	
CFDA Nos.	93.767, CHILDREN'S HEALTH INSURANCE PROGRAM; 93.778, MEDICAL ASSISTANCE PROGRAM	
COMPLIANCE REQUIREMENT	SUBRECIPIENT MONITORING (M)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	\$0	
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2017-061 AND 2016-053		

## RECOMMENDATION 2018-049

The Department of Health Care Policy and Financing should improve its internal controls over subrecipient monitoring for the Medicaid and State Children's Health Insurance Programs by implementing its draft subrecipient monitoring policies and procedures and performing the required risk assessments to ensure compliance with the federal *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

# RESPONSE

## DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Department agrees with this finding. The Department has revised the Subrecipient SOP as of August 2018 and is working with appropriate program staff to ensure that all subrecipients have a risk assessment done and that monitoring procedures are updated based upon the determined level of risk.



During Fiscal Year 2018, the Office of the State Auditor conducted the *Community-Centered Boards* (November 2018) performance audit. The information and comments below were contained in that report, number 1745P.

## COMMUNITY-CENTERED BOARDS OVERVIEW

Colorado's system of Community-Centered Boards (CCBs) was established by the General Assembly in 1964 to provide long-term care services to individuals with intellectual and developmental disabilities [Sections 25.5-10-202(4) and (26), C.R.S.]. These disabilities may affect the individuals' daily functioning, capacity for independent living, economic self-sufficiency, learning, mobility, receptive and expressive language, self-care, or self-direction.

Currently, 20 nonprofit organizations serve as CCBs, administering the state and federal programs available for such individuals. This report refers to the individuals receiving services through the CCBs as "recipients." Within each CCB's service area, the CCB serves as the single point of entry to provide recipients with streamlined access to available services and information about community supports. Such services include residential care for recipients who cannot live independently, which may be provided in a host- or group-home setting or in an individualized setting with access to caregiver staff, as well as non-residential services for recipients and their care providers, such as family members.

### FEDERAL PROGRAMS

Under their contracts with the Department of Health Care Policy and Financing (Department), the CCBs administer aspects of three federal Home and Community-Based Services (HCBS) waiver programs designed for people who require institutional-level care but choose to receive services at home or in their community instead [42 CFR 441.302 (c)(1)]. Individuals with intellectual and developmental disabilities who meet Medicaid financial eligibility requirements and need some level of long-term care are eligible to receive services through the following three

federal HCBS waiver programs that the CCBs administer:

- **THE HOME AND COMMUNITY BASED SERVICES FOR PERSONS WITH DEVELOPMENTAL DISABILITIES WAIVER (HCBS-DD WAIVER PROGRAM)** provides both residential services and non-residential services for adults and is the largest program. The CCBs served 5,438 recipients under this program in Fiscal Year 2017.
- **THE HOME AND COMMUNITY BASED SERVICES–SUPPORTED LIVING SERVICES WAIVER (HCBS-SLS WAIVER PROGRAM)** provides non-residential services for adults who can either live independently with limited supports or who, if they need extensive residential supports, are receiving that support from other sources, such as from family members. The CCBs served 5,288 recipients under this program in Fiscal Year 2017.
- **THE HOME AND COMMUNITY BASED SERVICES–CHILDREN’S EXTENSIVE SERVICES WAIVER (HCBS-CES WAIVER PROGRAM)** provides non-residential services for children who require 24-hour supervision but can continue to live with their families. The CCBs served 1,934 families under this program in Fiscal Year 2017.

HCBS waiver programs are overseen by the federal Centers for Medicare and Medicaid Services (CMS), which approves all state waiver programs, sets program requirements, and assesses state compliance with the requirements.

The Department, which is Colorado’s single state Medicaid agency, designed the waiver programs and is responsible for ensuring that the programs comply with federal and state requirements. The Department oversees the CCBs’ administration of HCBS waiver programs, such as by promulgating rules, contracting with the CCBs, providing the CCBs with ongoing guidance and training, and maintaining statewide information technology systems to support the programs.

Our audit work related to the CCBs focused on their case management because it is their primary responsibility under their contracts with the Department. This performance audit also reviewed the Department’s

guidance to and oversight of the CCBs with respect to the objectives of the audit. Statute [Section 25.5-10-209, C.R.S.] requires the CCBs to provide case management to individuals and families with children who receive program services. In addition, CCBs are contractually responsible for determining eligibility for the programs they administer, managing any program waitlists, and overseeing day-to-day program operations.

## FEDERAL AND STATE FUNDING

The CCBs receive federal and state funding for the HCBS waiver programs (about 50 percent federal funds and 50 percent State General Funds). CCBs receive payment for case management services at an established rate per 15-minute unit (\$15.87 for Fiscal Year 2017) and at established fee-for-service rates for each of the various direct services. In Fiscal Year 2017, the Department paid the CCBs a total of \$197.6 million for the HCBS waiver and state programs reviewed in this audit.

## KEY INFORMATION TECHNOLOGY (IT) SYSTEMS

The Department requires the CCBs to use the following three statewide IT systems to administer the programs:

- **BENEFITS UTILIZATION SYSTEM (BUS)**, which is the Department's program recipient record and database system that tracks eligibility information for all three HCBS waiver programs. The CCBs use the BUS to record: eligibility assessments, program recipients' Service Plans, annual reviews of the Service Plans, and case management notes.
- **COMMUNITY CONTRACTS MANAGEMENT SYSTEM (CCMS)/DDDWEB APPLICATION PORTAL (DDDWEB)**, which is the Department's database that houses program recipient contact and demographic information as well as program waitlist information.
- **COLORADO INTERCHANGE**, which is the Department's new group of provider-facing databases, implemented in March 2017 as a replacement for the legacy Medicaid Management Information

System (MMIS). The Colorado interChange supports and maintains information on service authorizations, provider billing, Medicaid eligibility, and Medicaid provider enrollment.

## IN-PERSON CASE MANAGEMENT

As case management agencies, the CCBs are responsible for ensuring that case managers regularly meet in person with recipients who are in the three Medicaid HCBS waiver programs for people with intellectual and developmental disabilities that were reviewed by this audit—the Developmental Disabilities (DD), Supported Living Services (SLS), and the Children’s Extensive Services (CES) waivers. During the meetings, the case manager should ascertain whether the services and supports specified in the recipient’s Individualized Service Plan (Service Plan) have been provided, the appropriateness of current services and supports, and whether the outcomes in the Service Plan have been achieved. CCBs should also modify the Service Plan to meet the recipient’s needs and preferences as needed [Section 25.5-10-211(4)(a), C.R.S.]. In addition, regulations require CCBs to monitor recipients’ services and well-being to ensure “the delivery and quality of services and supports...; the health, safety, and welfare of individuals; [and] the satisfaction with services and choice in providers” [10 CCR 2505-10 8.607.6].

Although case managers interact with recipients in a number of ways, including by email, phone, and indirectly through family members and care providers, they also must conduct face-to-face visits with recipients to meet these statutory and regulatory monitoring requirements. For example, case managers visit recipients at service providers’ locations to ensure that services are being provided according to the Service Plan and to check on the recipients’ health and safety. Case managers also coordinate annual meetings, either in person or via conference call, with each recipient and their interdisciplinary team (composed of the recipient; a parent, guardian, or authorized representative; the case manager; and others as needed) to review and update the services and

supports specified in the recipient's Service Plan.

The Benefits Utilization System (BUS) is the Department's database that tracks the case management that CCBs provide for each recipient. CCBs record their recipients' Service Plans and case management notes, which for the HCBS waiver programs are referred to as "log notes," including documentation of face-to-face monitoring visits and Service Plan update meetings, in the BUS.

## WHAT WAS THE PURPOSE OF THE AUDIT WORK AND HOW WERE THE RESULTS MEASURED?

The purpose of the audit work was to determine whether the CCBs conducted all required face-to-face monitoring visits and all required Service Plan update meetings with each individual who was approved to receive services through the HCBS-DD, SLS, or CES waiver programs for at least one quarter during Fiscal Year 2017.

- **QUARTERLY FACE-TO-FACE MONITORING VISITS.** According to state regulations, face-to-face monitoring must "include direct contact and observation with the [recipient] in a place where services are delivered" and "shall be completed for a [recipient] enrolled in HCBS [DD, SLS, and CES waivers] at least once per quarter" [10 CCR 2505-10 8.761.14 (d)(3)]. The Department reported to us that it expects case managers to document in the BUS every face-to-face visit as well as unsuccessful attempts to hold face-to-face meetings, and why the attempt was unsuccessful.
- **SERVICE PLAN UPDATE MEETINGS.** Regulations require each recipient's Service Plan to be reviewed "at least every 12 months" in a process involving the recipient [42 CFR 441.301 (c)(1-3)].

## WHAT AUDIT WORK WAS PERFORMED?

**QUARTERLY FACE-TO-FACE MONITORING VISITS.** We used data analysis software to analyze all of the log notes (over 1 million entries) that the

20 CCBs entered into the BUS for all 12,121 recipients who were approved to receive services during at least one quarter of Fiscal Year 2017 to determine whether the recipients received all 45,674 quarterly face-to-face monitoring visits they were due to receive. Specifically, we searched for indicators that face-to-face monitoring occurred, such as whether a log note was labeled “Face-to-Face” or “Home Visit,” whether the “Person Contacted” field said “Client,” and whether the narrative description included phrases such as “met with client” or “held annual review.” After using this technique to identify 37,017 (about 81 percent) of the required quarterly visits that appeared to have occurred, we used a combination of manual reviews of log notes and inquiries with the CCBs to determine whether the remaining 8,657 required visits occurred. For 11 CCBs, we verified whether all of the remaining visits occurred, and for each of the other nine CCBs, which accounted for 7,668 of the remaining required visits, we selected statistical samples totaling 888 visits for manual reviews. In total, we manually reviewed log notes related to 1,463 required quarterly monitoring visits for all 20 CCBs.

**SERVICE PLAN UPDATE MEETINGS.** As we did for the quarterly monitoring visits, we used a combination of data analysis, manual reviews of log notes, and confirmations with the CCBs to determine whether all 12,121 recipients who were approved for services for at least one quarter during Fiscal Year 2017, were included in at least one meeting during the year to update their Service Plans. If they were not, we also verified whether such meetings should be expected; for example, if the recipient transferred to another CCB or was terminated from the program during the year, such meetings may not have been needed. After our data analysis identified 8,063 recipients who appeared to have been included in such meetings, we manually reviewed log notes for statistical samples totaling 644 recipients from the remaining 4,058 recipients.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

**NO QUARTERLY FACE-TO-FACE MONITORING VISITS.** Across all 20 CCBs,

we estimate that between 5,200 and 6,600 required quarterly face-to-face visits (or between 11 and 15 percent of the 45,674 that should have occurred) did not occur for the 12,121 recipients during Fiscal Year 2017. This estimate includes 1,349 required visits that we confirmed did not occur for all 20 CCBs. The remainder is based on statistical sampling for nine CCBs. Specifically, we found:

- Case managers did not conduct, or attempt to conduct, 772 of the 7,441 required visits (about 10 percent) at the 11 CCBs where we did not use samples for this analysis.
- Based on our projections, case managers did not conduct, or attempt to conduct, between 4,400 and 5,871 of the 38,233 required face-to-face visits (between 12 and 15 percent) at the nine larger CCBs for which we reviewed a statistical sample of cases.

The details are shown in EXHIBIT 2.4.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING EXHIBIT 2.4. REQUIRED QUARTERLY MONITORING VISITS THAT DID NOT OCCUR FISCAL YEAR 2017			
CCBs NOT INVOLVING SAMPLING	TOTAL REQUIRED QUARTERLY MONITORING VISITS	NUMBER OF VISITS THAT DID NOT OCCUR	PERCENTAGE OF REQUIRED VISITS THAT DID NOT OCCUR
Southeastern Developmental Services, Inc.	224	50	22%
Southern Colorado Developmental Disabilities Services	367	74	20%
Community Connections, Inc.	426	49	12%
Inspiration Field	391	47	12%
Community Options, Inc.	739	84	11%
Mountain Valley Developmental Services	584	62	11%
Colorado Bluesky Enterprises, Inc.	2,352	233	10%
Eastern Colorado Services for the Developmentally Disabled, Inc.	1,056	93	9%
Starpoint	688	65	9%
Horizons Specialized Services	309	10	3%
Blue Peaks Developmental Services	305	5	2%
<b>TOTAL FOR CCBs NOT INVOLVING SAMPLING</b>	<b>7,441</b>	<b>772</b>	<b>10%</b>

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING EXHIBIT 2.4. REQUIRED QUARTERLY MONITORING VISITS THAT DID NOT OCCUR FISCAL YEAR 2017			
CCBs INVOLVING SAMPLING	TOTAL REQUIRED QUARTERLY MONITORING VISITS	ESTIMATED NUMBER OF VISITS THAT DID NOT OCCUR <sup>1</sup>	ESTIMATED PERCENTAGE OF REQUIRED VISITS THAT DID NOT OCCUR
Imagine!	4,114	816-1,020	20% - 25%
North Metro Community Services, Inc.	3,647	525-699	14% - 19%
Foothills Gateway, Inc.	2,631	358-452	14% - 17%
Rocky Mountain Human Services	5,216	693-916	13% - 18%
The Resource Exchange	6,446	793-1,059	12% - 16%
Envision	1,707	150-332	9% - 19%
Mesa Developmental Services (Strive)	2,140	188-222	9% - 10%
Developmental Pathways	7,502	633-851	8% - 11%
Developmental Disabilities Resource Center	4,830	244-320	5% - 7%
<b>TOTAL FOR CCBs INVOLVING SAMPLING</b>	<b>38,233</b>	<b>4,400-5,871</b>	<b>12% - 15%</b>
SOURCE: Office of the State Auditor analysis of log notes from the BUS.			
<sup>1</sup> Based on 95 percent confidence level applied to the results of statistical sampling of the quarterly monitoring visits that the audit team flagged for review through data analysis.			

The results of our test work on the quarterly monitoring visits are consistent with recent findings by the Department. In August 2016, the Department began conducting Performance and Quality Reviews of all of the CCBs, and, as of May 2018, it had completed reviews of 10 CCBs. These reviews “determine [CCBs’] compliance with the administrative and programmatic responsibilities mandated in waiver and contract with the Department,” including monitoring responsibilities. For all 10 CCBs it reviewed, the Department found problems with the nature and frequency of quarterly face-to-face monitoring visits. On average, the Department’s review found that 70 percent of the recipients it sampled at these 10 CCBs did not receive required quarterly monitoring visits at places where services are delivered. The Department required all 10 CCBs to provide written responses explaining how they will “ensure case managers are appropriately monitoring at the required frequency” and “ensure the content of the log notes are thorough.” The Department further required four of the CCBs to develop a “strategy for management to review the monitoring of case managers.”



**SERVICE PLAN UPDATE MEETINGS.** Our work indicated that all of the CCBs were compliant with the requirement to review Service Plans at least every 12 months, with the involvement of the recipient. We found that all of the recipients we reviewed participated in a Service Plan update meeting with their interdisciplinary teams during Fiscal Year 2017.

## WHY DID THIS PROBLEM OCCUR?

**LACK OF TOOLS TO EASILY TRACK REQUIRED MEETINGS.** Although the Department requires CCBs to enter all case management log notes into the BUS, the system lacks some functionality to allow the CCBs to easily track face-to-face monitoring visits and other meetings.

First, during the period we reviewed, the BUS did not allow users to generate a report of recipients who had, or had not, received monitoring visits during the current quarter or that had, or had not, had a Service Plan update meeting. In response to our audit, in September 2018, the Department created a report designed to show users when monitoring visits occurred for each recipient. We did not audit the accuracy or usefulness of this new report.

Second, there is no designated field in the BUS that specifically records that a quarterly or annual meeting has occurred. Currently, when case managers enter log notes in the BUS, they select the type of contact from a drop-down menu with 80 options, such as “Monitoring Contact - Scheduled,” “Correspondence,” “Email,” “Telephone,” “Face-to-Face,” “Case/Family Conference,” or “Home Visit.” Several of these labels could reasonably be applied to a face-to-face monitoring visit, and in our sample review of log notes, we found that the case managers inconsistently used labels for quarterly face-to-face monitoring visits and other activities that are not face-to-face. Part of the reason for the CCBs’ inconsistent use of these labels is that case managers are only able to select one option from the list, whereas several options may reasonably apply to a given activity recorded in a log note. For example, a case manager who conducts a quarterly monitoring visit might record it with the label “Monitoring Contact-Scheduled,” indicating the *purpose* of the visit or with the label “Face-to-Face” indicating the *mode* of contact. The Department had not

provided the CCBs with any written instructions on which labels should be used for which activities and had not provided training to the CCBs on this aspect of using the BUS until we looked at this issue during the audit. The Department reported to us that it provided case managers training on which labels to use for monitoring visits in August 2018, near the end of our audit fieldwork.

Eleven CCBs (Colorado Bluesky Enterprises, Inc.; Developmental Disabilities Resource Center; Developmental Pathways; Envision; Foothills Gateway, Inc.; Horizons Specialized Services; Imagine!; Inspiration Field; Rocky Mountain Human Services; Southeastern Developmental Services, Inc.; and Mesa Developmental Services (Strive)) reported to us that during our review period they had used a centralized tracking tool outside the BUS, such as a spreadsheet, calendar, or reports from an in-house case management system, for scheduling quarterly monitoring visits. Five additional CCBs told us they are working on or have recently developed their own tracking tools. Although such tools may be of use to the CCBs, we found that the 11 CCBs tracking visits in this manner during our audit still failed to conduct between 3 and 25 percent of their required quarterly visits. In addition, these tools are inefficient because they require duplicative data entry of information that is also recorded in the BUS.

**INCORRECT DEADLINE SETTING.** One CCB, Foothills Gateway, Inc., reported to us that case managers did not visit some recipients during certain quarters because it had set a 6-month deadline for conducting the first monitoring visit after a Service Plan update meeting. For example, if a Service Plan update meeting occurred on March 1, it set the deadline for the next face-to-face visit at the end of the second 3-month interval after that—August 31. This method of deadline setting results in some quarterly visits being scheduled as far out as 6 months after the Service Plan update, which is not consistent with the regulatory requirement for conducting face-to-face monitoring visits “at least once per quarter” [10 CCR 2505-10 8.761.14 (d)(3)].

During our audit, Foothills Gateway, Inc., asked the Department whether it would be acceptable to schedule a monitoring visit nearly 6

months after the planning meeting. In reply, the Department reiterated that recipients should have “four face-to-face monitoring visits that take place quarterly” and that these should “occur at regular intervals throughout the year.” Prior to this, in October 2017, the Department provided a training to case managers that stated that monitoring visits should occur “at least once per 3 month period.” Foothills Gateway, Inc.’s practice of setting a 6-month deadline is not a useful strategy for meeting this objective. Following our inquiries, Foothills Gateway, Inc., reported to us that it would begin setting deadlines for face-to-face monitoring visits based on standard calendar quarters.

**INCOMPLETE LOG NOTES.** Three CCBs (Developmental Disabilities Resource Center, Imagine!, and Rocky Mountain Human Services) reported to us that some of the 206 face-to-face monitoring visits we counted as not occurring actually did occur, but they were not documented in the BUS because of difficulties the CCBs experienced in uploading log notes from their in-house systems. We discuss the problem of missing log notes due to upload errors in the finding titled “Unsupported Claims for Targeted Case Management.”

During the audit, CCB management and staff also reported to us that case managers did not conduct, or attempt to conduct, some face-to-face meetings because of workload demands. For example, some case managers reported being unable to juggle competing demands on their time, and 11 CCBs reported that staff turnover led to gaps in the provision of case management. Some CCBs noted that low wages is one factor that drives turnover among case management staff. Our audit did not involve evaluating caseloads, workloads, or compensation for case managers.

## WHY DOES THIS PROBLEM MATTER?

When case managers do not regularly meet face-to-face with recipients to monitor service provision, they have less assurance that the recipients are healthy and safe and that their service needs are being met in accordance with their Service Plans. Case managers are also less likely to notice when a recipient’s Service Plan needs to be changed. For example, if a recipient is not thriving in a day habilitation program and

needs more connections with people in the community, the case manager may not be aware of the problem if he or she is not regularly checking in with the recipient. The more time that elapses between monitoring visits, the greater the risk of problems arising that go unaddressed. As shown in EXHIBIT 2.5, we identified 111 recipients across 14 CCBs, who went 2 quarters (6 months) or more without having a monitoring visit from a case manager.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING EXHIBIT 2.5. RECIPIENTS WHO DID NOT RECEIVE REQUIRED QUARTERLY MONITORING VISITS IN AT LEAST 2 QUARTERS FISCAL YEAR 2017		
CCB	NUMBER OF RECIPIENTS WITH NO VISITS IN AT LEAST TWO CONSECUTIVE QUARTERS	NUMBER OF RECIPIENTS WITH NO VISITS IN THREE OR FOUR QUARTERS
Colorado Bluesky Enterprises, Inc.	19	5
Eastern Colorado Services for the Developmentally Disabled, Inc.	17	3
Community Options, Inc.	15	3
Starpoint	11	6
Southern Colorado Developmental Disabilities Services	10	3
Community Connections, Inc.	8	0
Southeastern Developmental Services, Inc.	7	1
Inspiration Field	7	0
Mountain Valley Developmental Services	4	2
Mesa Developmental Services (Strive)	4	0
Developmental Disabilities Resource Center	3	0
Envision	2	0
North Metro Community Services, Inc.	2	0
Foothills Gateway, Inc.	2	0
<b>TOTALS</b>	<b>111</b>	<b>23</b>

SOURCE: Office of the State Auditor analysis of log notes from the BUS.

Failure to conduct monitoring visits at the required frequency is a violation not only of state regulations, but also of the HCBS waiver requirements. If the Department and the CCBs do not address the problems in this area, they could jeopardize the State’s federal funding for the Medicaid program.

Additionally, when case managers fail to properly document monitoring visits they conduct, they may forget the details of the visit,

such as the extent to which the recipient was using services or the need to modify services, increasing the risk that recipients will not get what they need. Also, should the case manager leave the organization, a new case manager will be lacking potentially vital information about the health, safety, satisfaction, and changing needs of the recipient.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBER	CES: CO.4180.R04.02 DD: CO.0007.R07.02 SLS: CO.0293.R04.02
FEDERAL AWARD YEARS	2016 AND 2017
PASS THROUGH ENTITY	NONE
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-050

The Department of Health Care Policy and Financing should evaluate the effectiveness of recent improvements to the user interface and reporting functionality of the Benefits Utilization System (BUS), gather input from the Community-Centered Boards, and make additional improvements to the BUS or its successor system, as needed, to facilitate the tracking of required contacts with Home and Community-Based Services waiver program recipients, including face-to-face monitoring visits.

## RESPONSE

### DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department trained case managers in August 2018 on

monitoring and documenting log notes in the BUS. Case managers were directed to use a specific Contact Type to document all required contacts for Home and Community-Based Services waivers. This approach will allow for easier identification of required contacts, providing better oversight at the local/CCB and Department level.

In addition, in September 2018 two new BUS reports (Log Notes Detailed Report and Face to Face Log Notes Monthly Summary) have been made available to all Case Management Agencies, including CCBs.

Correspondence has been already exchanged with the CCBs regarding the effectiveness of the new reports. Several CCBs have requested to add an additional field in the system. The Department is already processing enhancements for the new reports based on initial feedback and anticipates release before the end of the State fiscal year. The Department will continue to monitor the effectiveness of the reports and gather input from CCBs on any suggested improvements.

## UNSUPPORTED CLAIMS FOR TARGETED CASE MANAGEMENT

The CCBs provide “Targeted Case Management” to individuals within a CCBs’ service area who are enrolled in one of the State’s three Medicaid HCBS waiver programs for persons with intellectual and developmental disabilities reviewed by this audit. Federal law defines Targeted Case Management as case management services that are furnished “to specific classes of individuals or to individuals who reside in specified areas” [42 USC 1396n(g)(2)(B)]. The CCBs bill for their Targeted Case Management services through the Department’s automated claims processing system, the Colorado interChange.

CCB case managers are responsible for creating a log note for each

Targeted Case Management activity and contact that is conducted on behalf of a recipient in the Department's BUS. The log notes include details such as the date of the activity, the type of activity (e.g., face-to-face meeting, case documentation), who was contacted (e.g., recipient, direct service provider), the amount of time spent broken down into 15-minute units, and a narrative describing what occurred during the contact.

Because the Department's BUS system and the Colorado interChange do not interface with one another, the CCBs use monthly BUS reports, or other reports they generate in-house, to determine how many units of case management they can claim for reimbursement for each recipient. The CCBs submit claims for reimbursement, usually monthly, to the Colorado interChange. In Fiscal Year 2017, CCBs billed the State for an average of 30 hours, or 120 units, of Targeted Case Management, for each of the 12,456 waiver program recipients.

## WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We analyzed all of the 127,793 Targeted Case Management claims submitted for services provided to 12,456 recipients, for which the Department paid \$24 million to the CCBs during Fiscal Year 2017. We compared the monthly amount the Department paid the CCBs for these claims for each recipient to the billable Targeted Case Management activity that was recorded in 1,074,613 log note entries in the BUS. In this analysis, we also checked whether the log notes used to support claims were unduplicated and included a description of the case management activity in the narrative field.

The purpose of this audit work was to determine whether the CCBs documented in the BUS all Targeted Case Management activities for HCBS waiver program recipients for which they claimed and received Medicaid reimbursement during State Fiscal Year 2017.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The CCBs and the Department share responsibility for ensuring the accuracy of claims submitted through the Colorado interChange, as described below.

**CCBs MUST FULLY DOCUMENT TARGETED CASE MANAGEMENT ACTIVITIES.** According to the Department's Provider Participation Agreement, which is legally binding for each CCB, the CCBs are responsible for ensuring that all claims paid through Medicaid are compliant with all federal and state laws and regulations. This responsibility includes ensuring that every unit of Targeted Case Management a CCB claims for HCBS waiver program recipients is documented in the BUS, which the Department has designated as the system of record for log notes supporting billing claims. In accordance with federal documentation requirements, state regulations require CCBs to document specific elements of each Targeted Case Management activity, such as "the name of the client; the date of the activity; the nature of the activity including whether it is direct or indirect contact;" and "the content of the activity including the relevant observations, assessments, [and] findings" [10 CCR 2505-10 8.761.41]. State regulations further require that Targeted Case Management providers "put documentation in log notes and enter it into the state data system" [10 CCR 2505-10 8.761.42].

**THE DEPARTMENT SHOULD ENSURE THAT CCBs HAVE INFORMATION TO COMPLY WITH THE DOCUMENTATION REQUIREMENTS.** Federal regulations [42 CFR 433.32] require the Department to "maintain an accounting system and supporting fiscal records to assure that claims for federal funds are in accord with all applicable federal requirements." Since the Department has designated the BUS as the official system of record for documentation to support billing within the HCBS waiver programs, the Department has an obligation to ensure that the BUS provides the necessary information to the CCBs for them to submit accurate claims, and to ensure that BUS features do not contribute to



claims errors. The Department also has a responsibility to ensure that only accurate and compliant claims are paid.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified 5,784 claims for which the CCBs claimed and received payment for Targeted Case Management units during Fiscal Year 2017 that were not supported by case managers' log notes in the BUS. These unsupported claims occurred at each of the 20 CCBs, affected 3,374 recipients, and resulted in \$432,363 in known questioned costs for Fiscal Year 2017, as explained in the bullets below.

- **CLAIMS WITH NO SUPPORTING LOG NOTES AT 18 CCBs.** Eighteen of the 20 CCBs received reimbursement for a total of 3,951 claims for Targeted Case Management that had no log notes to support some or all of the units in the claim, resulting in \$324,986 in known questioned costs.
- **CLAIMS BASED ON DUPLICATE LOG NOTES AT 19 CCBs.** Nineteen CCBs received reimbursement for a total of 1,265 claims for Targeted Case Management for which some of the units in the claim were based on duplicate log notes, resulting in \$54,228 in known questioned costs. The duplicate log notes consisted of entries where the name of the recipient, date, and narrative *exactly* matched another log note. We found that 70 percent of these duplicate log notes were recorded in the BUS within 1 minute of the prior entry.
- **CLAIMS BASED ON LOG NOTES WITH NO OR UNINTELLIGIBLE NARRATIVE AT ONE CCB.** One CCB received reimbursement for 637 claims based on log notes that had no text or unintelligible text, such as the single letters “f,” “s,” “v,” or ellipses, in the narrative section, resulting in \$53,149 in known questioned costs.

EXHIBIT 3.1 provides details of the unsupported claims.

**DEPARTMENT OF HEALTH CARE POLICY AND FINANCING  
EXHIBIT 3.1. UNSUPPORTED CLAIMS FOR TARGETED CASE MANAGEMENT  
AND ASSOCIATED QUESTIONED COSTS  
FISCAL YEAR 2017**

CCB NAME	NUMBER OF CLAIMS LACKING SUPPORT	NUMBER OF RECIPIENTS AFFECTED	QUESTIONED COSTS BY REASON			TOTAL KNOWN QUESTIONED COSTS
			LACKING LOG NOTES	DUPLICATE LOG NOTES	INVALID LOG NOTE NARRATIVE	
Rocky Mountain Human Services	2,457	1,211	\$164,016	\$2,269	\$0	\$166,285
Imagine!	1,481	545	\$91,697	\$2,317	\$53,149	\$147,163
Developmental Disabilities Resource Center	298	265	\$30,185	\$1,492	\$0	\$31,677
The Resource Exchange	346	316	\$12,617	\$10,950	\$0	\$23,567
Developmental Pathways	394	345	\$2,857	\$13,521	\$0	\$16,378
Colorado Bluesky Enterprises, Inc.	149	114	\$2,698	\$6,602	\$0	\$9,300
Foothills Gateway, Inc.	173	142	\$603	\$7,443	\$0	\$8,046
Envision	78	67	\$4,872	\$1,984	\$0	\$6,856
Community Connections, Inc.	55	40	\$4,777	\$857	\$0	\$5,634
North Metro Community Services, Inc.	108	105	\$1,095	\$2,476	\$0	\$3,571
Mesa Developmental Services (Strive)	54	54	\$2,984	\$381	\$0	\$3,365
Mountain Valley Developmental Services	24	23	\$2,111	\$651	\$0	\$2,762
Starpoint	58	47	\$2,047	\$254	\$0	\$2,301
Community Options, Inc.	27	25	\$1,063	\$889	\$0	\$1,952
Eastern Colorado Services for the Developmentally Disabled, Inc.	26	24	\$555	\$984	\$0	\$1,539
Inspiration Field	20	19	\$0	\$524	\$0	\$524
Blue Peaks Developmental Services	11	9	\$476	\$0	\$0	\$476
Horizons Specialized Services	9	9	\$63	\$365	\$0	\$428
Southern Colorado Developmental Services	8	7	\$270	\$79	\$0	\$349
Southeastern Developmental Services, Inc.	8	7	\$0	\$190	\$0	\$190
<b>TOTAL</b>	<b>5,784</b>	<b>3,374</b>	<b>\$324,986</b>	<b>\$54,228</b>	<b>\$53,149</b>	<b>\$432,363</b>

SOURCE: Office of the State Auditor analysis of claims data from the Colorado interChange and log notes from the BUS.

## WHY DID THIS PROBLEM OCCUR?

We found that both the Department and the CCBs lack processes to ensure that only fully supported claims are submitted for reimbursement. Specifically, we found that the BUS, which is managed by the

Department, lacked accurate information and reporting capabilities for use by the CCBs to ensure proper documentation for supporting Targeted Case Management claims. We also found issues with all 20 CCBs' billing practices that contributed to unsupported claims.

## INADEQUATE INFORMATION AVAILABLE FROM THE BUS

All of the CCBs told us that limitations and errors in the information they could extract from the BUS in Fiscal Year 2017, as well as problems with the BUS's user interface, created obstacles to ensuring that their billing was fully documented in the BUS. During the period covered by our audit, the BUS did not allow the CCBs to download their entire log notes for a specified timeframe (e.g., a month) so they could review them and verify that their claims were not based on missing or duplicate log notes or notes that lack descriptions of the case management activity. Although the BUS generated a monthly log note report for each CCB, the report only showed the number of service units each case manager entered for each recipient in the month, not the content of the associated log notes, such as the narrative text describing the nature of the activity. The report also did not show the total number of units of service for a recipient that had two or more case managers entering log notes. Furthermore, the report could not be exported into a data format, such as Excel, making it inefficient for the CCBs to review for completeness and accuracy. Finally, the CCBs told us that there are sometimes errors in the monthly log note reports; they had reported these to the Department on nine occasions in Fiscal Year 2017. Although the Department told us it corrected these errors, errors in the reports reduce their usefulness for ensuring billing accuracy and the frequency of such errors may indicate underlying problems in the BUS.

The Department told us that in September 2018 it made new BUS reports available to the CCBs that can be downloaded in a number of formats, including Excel. According to the Department, one of these reports shows log note details for a selected timeframe, including recipients' identification numbers, indicators of whether the log note

units can be billed for Targeted Case Management, and the narrative text. Because this change occurred near the end of our audit, we did not include a review of these reports in our audit scope.

## BUS USER INTERFACE PROBLEMS

Sixteen of the 20 CCBs told us that the BUS sometimes generates duplicate log notes without the case manager's awareness. Based on discussions with staff of the CCBs and the Department, it appears that this problem may be fairly common. Department staff stated that duplicates could be generated when a user clicks the "Save" button more than once when entering a single log note. Several case managers described common situations that may lead to multiple saves, such as the system not always responding when they first click "Save," so they click the button again or re-enter the log note. Some case managers also said that the BUS sometimes logs them out or crashes while they are saving log notes, leading to them re-entering the notes, potentially causing duplicate entries. The Department told us that during our audit, in June 2018, it made enhancements to the BUS user interface that are designed to improve processing speed and may address these problems.

## PROBLEMS WITH CCB BILLING PROCEDURES

The CCBs indicated that the actions described below also contributed to the problems we found. In these instances, routinely reviewing accurate and detailed BUS reports may be one of the most efficient ways for the CCBs to identify and prevent these actions to ensure that they only bill for services that are adequately supported.

**ERRORS IN THE CLAIMS.** Some CCBs cited human or technology errors as contributing to the unsupported claims we found. Specifically:

- Nine CCBs (Blue Peaks Developmental Services; Developmental Disabilities Resource Center; Imagine!; Mesa Developmental Services (Strive); Mountain Valley Developmental Services; North Metro Community Services, Inc.; Rocky Mountain Human Services; Southern Colorado Developmental Disabilities Services; and The Resource

Exchange) erroneously submitted two or more claims covering the same case management activity for a recipient. Only the original claims for each recipient were supported by log notes in the BUS.

- Three CCBs (Developmental Disabilities Resource Center, Developmental Pathways, and Envision) sometimes submitted Targeted Case Management claims for the wrong recipient in error, either because two recipients shared the same name and the BUS reports did not provide enough information to distinguish them, or because CCB staff made data-entry errors. As of September 1, 2018, the Department's new BUS log note report includes recipients' identification numbers, which will help distinguish recipients that share the same first and last names.
- One CCB (Developmental Disabilities Resource Center) mistakenly over-billed during a 2-month period when its new billing software automatically added an extra digit to the number of Targeted Case Management units claimed for some recipients.

**ROUTINE PRACTICES.** Some CCBs reported the following practices that contributed to the unsupported claims we found. The CCBs should modify practices that may contribute to, or prevent detection of, billing errors.

- At one CCB (The Resource Exchange), case managers documented activities that spanned several days, such as revising a recipient's Service Plan, by entering identical log notes for each day they spent on the activity, causing the multiple log notes to appear to be errors. The CCB should develop guidance for case managers on entering activities that span several days to clearly indicate the entries are not duplicates.
- At four CCBs (Developmental Pathways, Envision, Mesa Developmental Services (Strive), and The Resource Exchange) case management supervisors and other administrators sometimes delete log notes that they find to be inaccurate after billing claims have been submitted, and the CCBs do not have effective processes for ensuring that the claims are adjusted accordingly. The CCBs should develop guidance and procedures for post-billing reviews of accuracy to

ensure that all changes to log notes in the BUS are also reflected in billing claims, as appropriate.

- One CCB (Community Connections, Inc.) attempted to correct cases of inadvertent under-billing by increasing the amount it claimed for a recipient in the following month, resulting in the appearance of over-billing. The CCB should discontinue this practice and work with the Department, as needed, to implement other methods to correct errors in billing.
- Three CCBs that used in-house systems for recording log notes (Developmental Disabilities Resource Center, Imagine!, and Rocky Mountain Human Services) sometimes encountered system errors when uploading log notes to the BUS, resulting in some log notes not being uploaded and others having blanks in the narrative fields. According to the three CCBs, they have the supporting notes for some of the claims we identified in their own databases. However, since state regulations require that all Targeted Case Management activity be documented in the BUS, only BUS log notes can serve as valid support for Targeted Case Management claims. As of September 2018, the Department stopped allowing CCBs to upload notes into the BUS, requiring all log notes to be manually entered.

Routinely reviewing the log note reports that the Department made available from the BUS in September 2018 could help the CCBs monitor whether log notes have been changed or deleted after billing, whether the log notes in the BUS are complete and unduplicated, and whether there are other errors in billing, to better ensure that their claims are fully supported by log notes.

## WHY DOES THIS PROBLEM MATTER?

The unsupported claims we identified inflate the state and federal government costs of providing Targeted Case Management Services and indicate that all 20 CCBs failed to fully comply with federal law and/or contracts between the State and the CCBs. Specifically, we identified \$432,363 in known questioned costs. Since Colorado's Federal

Medicaid Assistance Percentage was 50.72 and 50.02 percent in Federal Fiscal Years 2016 and 2017, respectively, the federal portion of these questioned costs is \$217,306 and Colorado’s portion is \$215,057.

When CCBs are reimbursed for Targeted Case Management claims that lack supporting documentation, there is a risk that they could be paid federal and state Medicaid funds for services that were never provided to waiver program recipients.

In addition, if the CCBs did provide the services but did not document them as required by federal and state regulations, the recipients’ continuity of care and case managers’ ability to monitor their health and safety could be compromised. For example, when the CCB assigns a new case manager to a recipient, the new case manager relies on log notes to understand the activities conducted for the recipient, the recipient’s needs, and any issues to be aware of that were discovered during face-to-face meetings or over phone and e-mail communication. When CCBs do not document log notes for Targeted Case Management activities conducted on behalf of the recipient, important details that could affect the recipient’s support needs, health, and progress toward goals will be lost.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBER	CES: CO.4180.R04.02* DD: CO.0007.R07.02* SLS: CO.0293.R04.02*
FEDERAL AWARD YEARS	2016 AND 2017
PASS THROUGH ENTITY	NONE
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$432,363
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

# RECOMMENDATION 2018-051

The Department of Health Care Policy and Financing should take steps to ensure that all claims paid to the Community-Centered Boards (CCBs) for Targeted Case Management are supported by documentation in the Benefits Utilization System (BUS) or its successor system, including:

- A Investigating the claims we identified as lacking supporting documentation in the BUS and recovering any overpayments, as appropriate.
- B Monitoring the CCBs' use of the BUS's monthly log note reports and making improvements to the BUS, or its successor system, as necessary, to ensure that it provides accurate and necessary information for CCBs to verify accuracy of billing claims for Targeted Case Management.
- C Monitoring the functionality of the BUS user interface, or its successor system, and making improvements, as necessary, to resolve system issues that may be causing duplicate log notes.

## RESPONSE

### DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2019.

The Department has already begun investigating claims identified as lacking supporting documentation and initiate recoveries, as appropriate.

- B AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department implemented improved log note reporting



capabilities in September 2018. The two new BUS reports (Log Notes Detailed Report and Face to Face Log Notes Monthly Summary) are working as expected and have been made available to all Case Management Agencies, including CCBs. The new reports make it easier for CCBs to verify the accuracy of their Targeted Case Management billing.

Correspondence has been already exchanged with the CCBs regarding the effectiveness of the new reports. Several CCBs have requested to add an additional field in the system and the Department is actively working with the Governor's Office of Information Technology to complete these changes by June 2019.

C AGREE. IMPLEMENTATION DATE: JUNE 2019.

The Department agrees with Office of the State Auditor that providers should implement procedures designed to help prevent and detect the submission of erroneous and unsupported claims. Providers have the obligation to bill accurately and appropriately and part of that obligation includes verification that documentation in the BUS supports all billed claims.

The Department agrees to monitor system functionality and to take additional appropriate steps to resolve the identified issues. In June 2018, the Department upgraded the BUS to a 64-bit environment, improving the issue of users re-clicking save (which created duplicate log notes) when the BUS was slow. Further, a monthly report is in development to identify duplicate log notes. Once implemented, duplicates with no unit value and no impact on billing will be automatically deleted. Duplicate log notes with units entered by users will appear on the report, which will be shared with CCBs so they can correct the log notes and billing. CCBs can also identify potential duplicates via the already available "Log Notes Detailed Report".

# UNREASONABLE TARGETED CASE MANAGEMENT BILLING

Targeted Case Management work carried out by the CCBs includes sending emails, making phone calls, and conducting in-person visits to identify direct service providers and monitor how well the provider is meeting each recipient's needs. CCBs bill the Department for providing Targeted Case Management to HCBS waiver recipients in 15-minute units using the Colorado interChange. CCB case managers are responsible for tracking Targeted Case Management time for each recipient on their caseload, using the Department's system for documenting recipient files, the BUS.

## WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We analyzed log notes in the BUS for Fiscal Year 2017 to identify the Targeted Case Management activities and time CCB case managers logged and CCBs billed in a workday. We then compared this BUS information to the Targeted Case Management claims that the CCBs submitted and the Department paid through the Colorado interChange.

The purpose of the audit work was to determine whether the CCBs billed and the Department paid for Targeted Case Management in accordance with federal and state rules and guidance, and to assess whether the bills and payments were reasonable.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

**THE STATE SHOULD ONLY PAY FOR THE AMOUNT OF TIME A CASE MANAGER CAN REASONABLY PROVIDE SERVICES.** Although neither federal nor state requirements explicitly limit the number of Targeted Case

Management units that case managers can log and CCBs can bill for in a day, both federal and state guidance indicate that payment for Targeted Case Management should be based on the amount of work that is reasonable, feasible, and does not exceed the total amount of time the person worked.

- CMS has issued guidance on acceptable practices for states that use 15-minute units for Targeted Case Management billing to ensure that states do not pay “for more 15-minute units than [case management agencies] can feasibly deliver.” CMS’ guidance states, “Billable units are for time spent delivering a case management service” and provides examples of the methods some states have implemented to help them adhere to this guidance, such as requiring that case management agencies implement processes for a case management supervisor to certify the number of hours each day that the case manager was available to provide Targeted Case Management services and compare that hourly data to the number of 15-minute units that were billed and paid. When constructing the per unit payment rate for Targeted Case Management, some states have also adjusted the 15-minute unit rate to account for the “non-productive time” in a case manager’s workday. The Department reported that it established its 15-minute unit rate based on a caseload of 40 recipients per case manager, devoting about 4 hours to each case per month and working a 40-hour week.
- Under federal regulations “a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances” [2 CFR 200.404].
- The Department provided written guidance to CCBs in July 2009 regarding reasonable billing, stating that, “The number of units claimed by a case manager in a given time period cannot exceed the total amount of time worked. For example, a case manager who works 8 hours a day cannot exceed 32 units of claimable activities in that day.” The Department’s guidance also provides other examples of how CCBs should determine the number of units to bill based on time worked, including the following examples:

- CCBs should claim two units when 25 minutes is spent one day to write a letter, and 5 minutes is spent the next day to mail the letter.
- CCBs should claim four units when 1 hour is spent visiting a group of four recipients (because “the total claimed units cannot exceed the total amount of time spent” and claiming the full hour for each of the four recipients “exceeds the amount of time spent by that case manager by 3 hours” and “the additional time is not claimable.”)

This guidance was in effect during our audit review period (Fiscal Year 2017).

**CCBs SHOULD DOCUMENT THE DETAILS OF THE TOTAL CASE MANAGEMENT ACTIVITIES THEY BILL FOR.** As a condition for payment, federal regulations require that Targeted Case Management log note documentation include the “dates of the case management services” [42 CFR 441.18(a)(7)(ii)]. State regulations mirror that requirement and state that Targeted Case Management is only payable when it is supported by documentation that shows the date of the activity, among other pieces of information [10 CCR 2505-10-8.761.41.b].

Because the Department has not set an explicit limit or a standard as to a reasonable and feasible number of units a CCB may bill for per case manager per day, we considered claims that indicated a single case manager provided services for 24 hours or more in a day to be extreme examples of billing that was not based on a feasible or reasonable amount of time worked. Therefore, we reviewed whether any CCBs submitted claims for instances when a case manager entered log notes that represented 24 hours or more of work in a single day.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that 12 CCBs billed for at least one instance each of a single case manager providing 24 hours or more of Targeted Case Management services in a single day in Fiscal Year 2017, which is not feasible. EXHIBIT 3.3 shows that these 12 CCBs billed, and the

Department paid, a total of \$150,730 for 202 occasions on which the billing implies that case managers provided 24 hours or more of Targeted Case Management in a single day.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING EXHIBIT 3.3. TARGETED CASE MANAGEMENT 24 HOURS OR MORE BILLED AND PAID FOR ONE WORK DAY FISCAL YEAR 2017			
CCB	TOTAL AMOUNT PAID	AVERAGE NUMBER OF HOURS BILLED PER DAY <sup>1</sup>	NUMBER OF DAYS CCB BILLED 24 HOURS OR MORE OF CASE MANAGEMENT IN A DAY
Developmental Pathways	\$78,540	46	55
The Resource Exchange	29,280	30	72
Mountain Valley Developmental Services	26,740	40	27
Colorado Bluesky Enterprises, Inc.	3,860	29	13
Developmental Disabilities Resource Center	3,400	28	14
Community Options, Inc.	2,680	35	4
Rocky Mountain Human Services	1,980	32	4
Imagine!	1,650	31	4
Envision	1,020	40	1
Inspiration Field	590	29	2
North Metro Community Services, Inc.	560	27	3
Mesa Developmental Services (Strive)	430	26	3
<b>TOTALS/AVERAGE</b>	<b>\$150,730</b>	<b>36 hours</b>	<b>202</b>

SOURCE: Office of the State Auditor analysis of Department Fiscal Year 2017 data from the Colorado interChange.

<sup>1</sup> CCB case managers bill time spent on Targeted Case Management in 15-minute units, so that 1 hour equals 4 units.

We reviewed the log notes for a sample of 48 (24 percent) of these 202 days where case managers logged 24 hours or more of Targeted Case Management work in one day to determine whether these instances were due to data entry errors, and found none were. We then discussed these instances with the CCBs, who reported that, in general, they occurred when case managers performed a repetitive activity for many recipients in one day, such as mailing correspondence, updating recipient files, and reviewing documentation. For example:

- A CASE MANAGER AT DEVELOPMENTAL PATHWAYS logged 112 hours of Targeted Case Management on February 27, 2017, for sending emails summarizing scheduling outcomes for 179 recipients' Service

Plan meetings, and notifying 45 recipients that they were assigned a new case manager, along with writing log notes for each of these activities in the BUS. This case manager billed two 15-minute units for each of the email recipients, resulting in a total cost of about \$7,100 for these notifications.

- **A CASE MANAGER AT THE RESOURCE EXCHANGE** logged 51 hours and 15 minutes of Targeted Case Management on December 28, 2016, for receiving and reviewing documentation regarding 191 program recipients and sending notifications to their service providers. The case manager billed one 15-minute unit per recipient for conducting this review and sending emails, resulting in a total cost of about \$3,200.
- **A CASE MANAGER AT MOUNTAIN VALLEY DEVELOPMENTAL SERVICES** logged 59 hours and 45 minutes of Targeted Case Management on April 28, 2017, for activities which included reviewing and responding to direct service provider notes related to 37 recipients. The case manager billed 1 hour and 15 minutes for each recipient, resulting in a total cost of about \$3,800.
- **A CASE MANAGER AT ROCKY MOUNTAIN HUMAN SERVICES** logged 38 hours of Targeted Case Management on June 30, 2017, to mail bus passes to 152 recipients. The case manager billed one 15-minute unit for each bus pass mailed, resulting in a total cost of about \$2,400.

Of the 12 CCBs that billed 15-minute units for at least one case manager providing 24 hours or more of Targeted Case Management services in 1 day, seven CCBs agreed that it is never reasonable for staff to log that they worked more than 24 hours in a day. The other five CCBs told us that they believe that the practice is reasonable based on what the Department allows for billing, as described below.

## WHY DID THIS PROBLEM OCCUR?

**THE DEPARTMENT HAS NOT ESTABLISHED CONTROLS TO ENSURE THE REASONABLENESS OF TIME BILLED.** The Department has not set a limit on

the number of Targeted Case Management units or amount of time a CCB can bill per case manager per day and the billing be considered feasible. The Department stated that it has not implemented a daily billing limit because this limit is not a requirement in the guidance it received from CMS for the waiver programs that use 15-minute units for billing. The Department's 2009 guidance states the CCBs should not bill for more Targeted Case Management than an individual worked, but does not provide a unit amount to limit billing. In October 2017, after our audit review period, the Department issued guidance stating that to calculate Targeted Case Management units, "case managers are to accurately reflect the actual time it took to complete the [Targeted Case Management] activity." The October 2017 guidance also states that for activities that do not take a full 15 minutes, CCBs may "calculate one unit." A few of the CCBs have interpreted this language to mean that if a case manager spends 1 minute on a Targeted Case Management service, such as sending an email, the case manager is authorized to log one 15-minute unit and the CCB is allowed to bill for much more time for an activity than was actually spent.

Establishing guidance that CCBs may only bill for a full 15-minute unit when a case manager has spent a specified minimum time on an activity would be one way to help ensure that the State is not paying significantly more for case management than is being delivered. The Department of Human Services has implemented this methodology for reimbursing CCBs for Targeted Case Management for a different program. Specifically, the Department of Human Services requires case managers to spend at least 7.5 minutes in an activity before billing for a 15-minute unit.

Although the Department stated that it already conducts periodic reviews to look for reasonableness of billing, establishing daily limits and stricter guidance to address when CCBs are allowed to bill one 15-minute unit would strengthen the Department's overall controls for billing.

**CCBs DO NOT TRACK OR LIMIT TARGETED CASE MANAGEMENT BILLING BY CASE MANAGER.** The 12 CCBs who billed for case managers' time exceeding 24 hours in a day have not established any limits on the number of Targeted Case Management units they bill per case manager

per day, and do not track Targeted Case Management billing by case manager. In addition, none of these CCBs have review processes to ensure that case managers only bill for the amount of hours they can reasonably work in a day.

The CCBs reported a number of reasons they sometimes bill for a case manager working more than 24 hours in a day as follows:

- Eleven CCBs (Colorado Bluesky Enterprises, Inc.; Community Options, Inc.; Developmental Pathways; Developmental Disabilities Resource Center; Envision; Imagine!; Inspiration Field; Mesa Developmental Services (Strive); Mountain Valley Developmental Services; North Metro Community Services, Inc.; and The Resource Exchange) indicated the instances we identified occurred because of the timing of case managers entering their log notes in the BUS. Seven of these 11 CCBs reported that their case managers often conduct activities for several recipients over a number of days or weeks, and then summarize this work in log notes that are entered in the BUS on the same day, otherwise known as “summary noting.” The BUS only allows for one date of contact to be entered, not a span of time, so summary noting makes it difficult for the CCBs and the Department to ensure that billing is accurate. For example, when we asked, management at the CCB Imagine! could not ascertain how a case manager determined the number of units to log for contacts that took several days. Additionally, five of the 11 CCBs indicated that the case managers may have entered all of their log notes at the end of the week or month, and did not manually change the date of service field in the BUS to reflect the actual dates of service, causing the BUS record to show that the case manager provided all of the services on the date the log notes were entered. After we discussed these issues with the Department, it set a new requirement, effective on September 1, 2018, that case managers must enter log notes within 5 Business Days, which the Department states will limit the CCBs’ practice of summary noting.
- Four CCBs (Colorado Bluesky Enterprises, Inc.; Developmental Disabilities Resource Center; Developmental Pathways; and Rocky



Mountain Human Services) told us that they tell their case managers to bill for the actual time spent doing Targeted Case Management activities and for activities that take less than 15 minutes, to bill for a one 15-minute unit per recipient, such as when they are performing repetitive work that is more efficient to do for many recipients at once, because the Department's requirements allow this practice.

## WHY DOES THIS PROBLEM MATTER?

When a CCB bills for more time than case managers actually spend and the Department approves and pays the bills, the State's cost for case management is artificially inflated. For example, if a case manager spends 5 minutes to talk with one recipient and document the conversation, then repeats this process with two additional recipients, the Department requires the case manager to create three individual log notes—one for each recipient. Although each activity only took 5 minutes, the CCB may then use each log note to bill a separate 15-minute unit. Thus, the CCB may bill for a total of three units (45 minutes) when only 15 minutes of total Targeted Case Management was provided. In this example, the bill would be \$47.61, for three units, rather than \$15.87 for the actual 15 minutes of time spent.

Our analysis identified 3,409 instances across all 20 CCBs in which case managers documented providing more than 12 hours of Targeted Case Management in 1 day. This includes the 202 instances of CCBs billing for a case manager who documented working more than 24 hours in a day, plus another 2,847 instances where CCBs billed for case managers documenting having provided between 12 and 24 hours in a single day. If the Department had set a limit on the number of units per day per case manager that CCBs could bill based on hours worked, the State may have saved about \$1 million dollars in Fiscal Year 2017. For example, if the Department had set a cap allowing billing for only 12 hours per day, the State would have saved about \$1 million in state and federal funds that it paid for hours in excess of 12 per day per case manager.

Further, billing for more than 24 hours of Targeted Case Management in a day tends to undermine the Department's Targeted Case

Management payment rate. The Department staff reported that when it set \$15.87 as the rate for every 15-minute unit, the Department assumed that case managers would bill for an average of 7 hours of case management per workday. This daily average was based on underlying assumptions that case managers would (1) work a 40-hour week, (2) have about 40 recipients on their caseloads, and (3) provide an average of 3.67 hours of Targeted Case Management per month to each recipient. According to the Department, the rate accounts for all case management costs: direct personnel, supervision, benefits, and indirect costs such as administrative support. This methodology aligns with the 2008 CMS guidance on establishing controls over Targeted Case Management reimbursement.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBER	CES: CO.4180.R04.02 DD: CO.0007.R07.02 SLS: CO.0293.R04.02
FEDERAL AWARD YEARS	2016 AND 2017
PASS THROUGH ENTITY	NONE
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-052

The Department of Health Care Policy and Financing should implement written billing guidance and controls to help ensure that its payments to Community-Centered Boards (CCBs) for Targeted Case Management are reasonable. The guidance and controls should (1) help ensure that the CCBs do not bill for case manager time that is not worked and (2) clarify how the CCBs should bill for small time increments.

# RESPONSE

## DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: JULY 2020.

The Department is working on redesigning case management, which includes the potential for new rates along with a new payment methodology. The Department is exploring ways in which Targeted Case Management can be reimbursed to help ensure that the CCBs bill in the most cost effective way that best reflects the actual time worked, and is considering a per-member per-month method to alleviate the need for case managers to track their time and associate units with tasks. Depending on rates and payment methodology, the Department may need to seek budgetary approval for changes, which would not be in effect until July 2020, if approved.

In the interim, the Department will provide clarification to CCBs regarding Targeted Case Management billing practices, time increments, including mass documenting and mass billing. The Department has already implemented changes to assist in this effort, requiring case managers to document activities within five business days of the date of activity. The Department's training on Targeted Case Management addresses these concerns by providing guidance on the four components of Targeted Case Management, with examples of what does and does not constitute a billable Targeted Case Management activity.

## DIRECT SERVICE CLAIMS PAID WITHOUT PRIOR AUTHORIZATION

The specific services that people with intellectual and developmental

disabilities may receive through the State's HCBS waiver programs depend on several factors, including the waiver program (HCBS-DD, SLS, or CES); the recipient's support-level needs, goals, and desires; and applicable service caps. Adult recipients are assigned support levels (ranging from 1 to 7) based on their assessed needs. Recipients with higher support levels might require additional supervision, medical and behavioral supports, or assistance with activities related to home and community living. A recipient's specific service needs and required levels of support are described in their Service Plan.

Prior authorization requests for planned services are entered into the Colorado interChange using the Department's coding system, which includes a unique procedure code for each service category as well as procedure code modifiers that identify the waiver program, level of support the recipient needs, and other details such as whether the service is provided in a group setting and whether it is medically necessary. For example, a prior authorization for specialized habilitation services for an adult could have a code of T2021.U8.TF.HQ. The first set of five characters indicates that the prior authorization is for the service category of Day Habilitation. The second set of two characters indicates that the recipient is enrolled in the HCBS-SLS waiver program. The third set of two characters indicates that an intermediate level of care (level 3) is required, and the fourth set of two characters indicates that the service will be provided in a group setting. In this example, the last modifier (HQ) distinguishes this specialized habilitation service from another type of day habilitation service called supported community connections. Each element of the code is important to ensure that providers are only paid for services that are defined in the recipients' Service Plans and that they are paid the correct amount.

EXHIBIT 3.4 shows an example of the coding for Host Home Services at different levels and the payment rates for each. Although all seven levels of host home services share the same procedure code (T2016), they are distinguished by the string of procedure code modifiers.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING EXHIBIT 3.4. PAYMENT RATES FOR HOST HOME SERVICES FISCAL YEAR 2017			
MEDICAID HCBS-DD WAIVER PROGRAM, INDIVIDUAL RESIDENTIAL SERVICES AND SUPPORTS	PROCEDURE CODE	PROCEDURE CODE MODIFIERS	PAYMENT RATE PER DAY
Host Home Level 1	T2016	U3 TT	\$60.19
Host Home Level 2	T2016	U3 22 TT	\$97.25
Host Home Level 3	T2016	U3 TF TT	\$118.81
Host Home Level 4	T2016	U3 TF 22 TT	\$144.67
Host Home Level 5	T2016	U3 TG TT	\$166.23
Host Home Level 6	T2016	U3 TG 22 TT	\$208.93
Host Home Level 7	T2016	U3 SC TT	Individually Approved Rate

SOURCE: Department of Health Care Policy and Financing, Home and Community Based Services Rate Schedule, Rates Effective July 2016 through June 2017.

Certain services or service categories, such as assistive technology services and behavioral services, have limits on the total dollar amount that can be spent or on the total number of units that can be provided. Additionally, the HCBS-SLS waiver program has limits on the total amount that can be spent on a recipient’s entire Service Plan, depending on their support level. For example, support level 3 of the HCBS-SLS waiver specified a Fiscal Year 2017 Service Plan authorization limit of \$19,882 that recipients could not exceed during their Service Plan year. There are about 160 combinations of procedure codes and modifiers for which the Department has established payment rates.

## WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We analyzed the Department’s Medicaid data from the Colorado interChange including all claims for services provided during Fiscal Year 2017 and all prior authorizations for recipients who were enrolled in HCBS waiver programs for people with intellectual and developmental disabilities at any time during Fiscal Year 2017. We compared 1,781,214 paid claims totaling \$53,866,835 with 140,371 prior authorizations in the Colorado interChange. The purpose of the audit work was to determine whether the services in the claims had been authorized before the claims were paid.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

**PAYMENTS FOR SERVICE CLAIMS REQUIRE PRIOR AUTHORIZATIONS.** State regulations [10 CCR 2505-10, Sections 8.500.14.B, 8.500.104.B, and 8.503.140.A] require that provider claims for reimbursement be made only when “services have been prior authorized.” This requirement is based on federal regulations that state “the [Department] must conduct prepayment claims review consisting of verification...that the provider was authorized to furnish the service at the time the service was furnished [42 CFR 447.45(f)(1)(i)].” According to the Department, when a provider submits a claim, the Colorado interChange should check whether the recipient has prior authorizations for the services and amounts in the claim and whether the service dates fall within the authorized time span. The Department told us that all of the codes from prior authorizations and claims should match exactly before the claims are paid. Thus, if a provider submits a claim for a service that does not precisely match a prior authorization, the Colorado interChange should reject the claim, thereby prompting the provider to resubmit the claim with corrected information.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that the Department paid 6,130 claims that lacked prior authorization for the specific service and support level in the claim during Fiscal Year 2017, resulting in \$344,302 in known questioned costs. For all 6,130 claims, the recipient had authorization for a similar service or different support level but did not have prior authorization for the specific service and support level in the claim. For example, one of these claims was for the service “individual residential services and supports in a host home setting” at support level 4, with a rate of \$144.67 per day. The Colorado interChange did not have a prior authorization for that service at support level 4 for this recipient, but did have a prior authorization for the service at support level 1, which has a rate of \$60.19 per day. Due to the difference in rates between the

services that were paid for and the services that were approved in the prior authorizations, these 6,130 claims resulted in overpayments of \$344,302, which are known questioned costs, and potential underpayments of \$73,950. The 6,130 claim payments ranged from \$1.46 to about \$14,956, with an average of about \$352.

## WHY DID THIS PROBLEM OCCUR?

The Department reported to us that the problems we found with the 6,130 claims were due to the Colorado interChange not being programmed to require claims coding to exactly match prior authorization coding. Specifically, the Colorado interChange was designed to pay claims for which a prior authorization had the same procedure code and at least *one* modifier in common, even if the remaining three modifiers did not match. Examples include:

- Claims the Department paid for Specialized Habilitation instead of Supported Community Connections, because these services share the procedure code T2021 (Day Habilitation) and the first modifier U8 that indicates which waiver program the recipient is in.
- Claims the Department paid for residential services in a host home setting at support level 6, whereas the prior authorizations for the recipients were for level 5 support needs.

Nearly all (98 percent) of the payments we identified that did not exactly match a prior authorization were paid after March 1, 2017, when the Department transitioned to the Colorado interChange. The Department reported to us that it had discovered in December 2017 that the Colorado interChange was erroneously paying claims that only partially matched the procedure codes and modifiers in prior authorizations. At that time, the Department requested an estimate of the cost to fix the problem from the system's vendor. Once the Department receives an estimate it will determine its priority for implementing system changes.

## WHY DOES THIS PROBLEM MATTER?

**FEDERAL COST RECOVERIES.** When the Department allows payments for

unauthorized service claims, it is in violation of federal and state regulations and could be liable for federal cost recovery of a portion of the \$344,302 in known questioned costs we identified. Based on a federal contribution rate of 50.72 percent [79 FR 71427] and 50.02 percent [80 FR 73781] for Federal Fiscal Years ending September 30, 2016, and September 30, 2017, for the State’s Medicaid program, the Department may have to repay up to \$172,220 to the federal Centers for Medicare and Medicaid Services.

**POTENTIAL FOR WASTE.** When the Department pays claims for services that are similar to, but not the same as, those specified in the prior authorizations, it risks overpaying for some services. For example, if the Department pays a claim for Supported Community Connections level 6 for someone who was only approved for level 1, the Department pays more than 2 times the approved rate. In total, we found that due to the provider billing for a service level that was higher than the service level authorized, the Department paid higher rates for 2,768 claims in Fiscal Year 2017 compared to the rates in prior authorizations, resulting in the \$344,302 in overpayments.

**INCREASED RISK OF FRAUD.** When the Department overpays providers, the risk of fraud and abuse increases because providers are incentivized to bill for services that are not authorized or bill for a service with a higher payment rate than the service actually provided.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBER	CES: CO.4180.R04.02* DD: CO.0007.R07.02* SLS: CO.0293.R04.02*
FEDERAL AWARD YEARS	2016 AND 2017
PASS THROUGH ENTITY	NONE
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$344,302
<b>THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION</b>	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	



# RECOMMENDATION 2018-053

The Department of Health Care Policy and Financing should strengthen its controls in the Colorado interChange to ensure that claims for services provided through Medicaid Home and Community-Based Services waiver programs are paid only when there is a proper prior authorization. Such controls should be designed to prevent paying claims that do not have coding that exactly matches a prior authorization for the program recipient.

## RESPONSE

### DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2019.

The Department already identified this issue and is working to implement a system change to modify the Colorado interChange edits to ensure that claims for services provided through Medicaid Home and Community-Based Services Waivers are paid only when the provider's coding on a claim exactly matches a prior authorization for the program recipient.

# RECOMMENDATION 2018-054

The Department of Health Care Policy and Financing should review the payments made for the 6,130 service claims without matching prior authorization identified in the audit to determine whether the payments were allowable and recover unallowable payments and over-payments, as appropriate. Until the Department implements RECOMMENDATION 2018-053, it should also review claims that were paid after the audit

review period to determine whether any lacked prior authorization and recover unallowable payments and over-payments, as appropriate.

## RESPONSE

### DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2019.

The Department will review the payments made for the service claims that were identified in the audit to determine whether the payments were allowable. Until the Department implements a system change to modify the Colorado interChange edits to ensure that claims for services provided through Medicaid Home and Community-Based Services Waivers are paid only when the provider's coding on a claim exactly matches a prior authorization for the program recipient, the Department will review claims and recover unallowable payments and over-payments, as appropriate.

# DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The following recommendations relating to internal control deficiencies each classified as a SIGNIFICANT DEFICIENCY or a MATERIAL WEAKNESS were communicated to the Department in the previous year and have not been remediated as of June 30, 2018, because the original implementation dates provided by the Department are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

SERVICE ORGANIZATION CONTROLS REPORTS					
CURRENT REC. NO.	2018-055	PRIOR REC. NO.	2017-053	IMPLEMENTATION DATE	DECEMBER 2018
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2016 and 2017
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Special Tests and Provisions (N)			CLASSIFICATION	MATERIAL WEAKNESS
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	\$0
CFDA NOS.	93.767 Children’s Health Insurance Program 93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare 93.778 Medical Assistance Program			FEDERAL AWARD NUMBERS	XIX-ADM2016 XIX-ADM2017 CHIP2016 CHIP2017 XIX-MAP2016 XIX-MAP2017 16S&CTITLE19MEDICAID 17S&CTITLE19MEDICAID

PROVIDER ELIGIBILITY CONTROLS – FEDERAL COMPLIANCE					
CURRENT REC. NO.	2018-056	PRIOR REC. NO.	2017-055	IMPLEMENTATION DATE	A DECEMBER 2018 B DECEMBER 2018
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2016 and 2017
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Special Tests and Provisions (N)			CLASSIFICATION	SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	\$0
CFDA NOS.	93.767 Children’s Health Insurance Program 93.778 Medical Assistance Program			FEDERAL AWARD NUMBERS	XIX-ADM2016 XIX-ADM2017 CHIP2016 CHIP2017 XIX-MAP2016 XIX-MAP2017

MEDICAID CLAIMS PROCESSING			
CURRENT REC. NO.	2018-057	PRIOR REC. NO.	2017-056
FEDERAL AGENCY	Department of Health and Human Services		IMPLEMENTATION DATE
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)		FEDERAL AWARD YEAR
PASS THROUGH ENTITY	None		CLASSIFICATION
CFDA NO.	93.778 Medical Assistance Program		TOTAL KNOWN QUESTIONED COSTS
			FEDERAL AWARD NUMBERS

A DECEMBER 2018  
 B DECEMBER 2018  
 2016 and 2017  
 SIGNIFICANT DEFICIENCY  
 \$0  
 XIX-MAP2016  
 XIX-MAP2017

PERSONNEL COSTS FOR FEDERAL GRANT PROGRAMS			
CURRENT REC. NO.	2018-058	PRIOR REC. NO.	2017-058
FEDERAL AGENCY	Department of Health and Human Services		IMPLEMENTATION DATE
COMPLIANCE REQUIREMENT	Allowable Costs/Cost Principles (B)		FEDERAL AWARD YEAR
PASS THROUGH ENTITY	None		CLASSIFICATION
CFDA NOS.	93.767 Children's Health Insurance Program 93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare 93.778 Medical Assistance Program		TOTAL KNOWN QUESTIONED COSTS
			FEDERAL AWARD NUMBERS

DECEMBER 2018  
 2016 and 2017  
 SIGNIFICANT DEFICIENCY  
 \$0  
 XIX-MAP2016  
 XIX-MAP2017  
 16S&CTITLE19MEDICAID  
 17S&CTITLE19MEDICAID  
 XIX-ADM2016  
 XIX-ADM2017  
 CHIP2016  
 CHIP2017

# DEPARTMENT OF HIGHER EDUCATION

The Department of Higher Education was established under state statute [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; History Colorado; and the Division of Private Occupational Schools.

Please refer to the introduction to the Department of Higher Education chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional information including a list of schools.

# ADAMS STATE UNIVERSITY

Adams State University (University) is a liberal arts university with graduate programs in teacher education, business, counseling, and art. Section 23-51-101, C.R.S., states that the University shall be a general baccalaureate institution with moderately selective admission standards. The University is a regional educational provider approved to offer limited professional programs, Hispanic programs, undergraduate education degrees, masters level programs, Ph.D. level programs, and 2-year transfer programs with a community college role and mission, except for vocational education programs. Please refer to the Department of Higher Education's chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

The Fiscal Year 2018 audit identified one SIGNIFICANT DEFICIENCY related to the University's internal controls over federal Student Financial Aid.

The following comment was prepared by the public accounting firm of Wall, Smith, Bateman Inc., which performed the Fiscal Year 2018 audit work at Adams State University under contract with the Office of the State Auditor.

## INTERNAL CONTROLS OVER STUDENT FINANCIAL AID CLUSTER COMPLIANCE ENROLLMENT REPORTING

The federal Department of Education (USDE) requires institutions of higher education who are receiving Student Financial Aid (SFA) funds to report enrollment information to the USDE through its central

database for student aid, the National Student Loan Data System, or NSLDS. Institutions of higher education are also required to make and report corrections to previously-reported enrollment information. Most institutions of higher education, including Adams State University, utilize the National Student Clearinghouse (Clearinghouse), a third-party service provider to assist with enrollment reporting. Enrollment reporting, including submission of “roster files” and enrollment status changes, assists the federal government in management of the Pell and Direct Loan programs, which are programs within the SFA Cluster.

At the request of an institution, the USDE creates an Enrollment Reporting Summary Report (SCHER1), which specifically summarizes the dates the enrollment reporting roster files were sent and returned by the institution during the year, as well as the number of errors and online updates with the associated date they occurred; and the number of late enrollment reporting notifications that were sent to the institution for overdue enrollment reporting rosters.

During 2016, the USDE recognized a problem nationally where currently available reports did not provide institutions with sufficient information to be able to clearly resolve the enrollment reporting errors identified by NSLDS. To help alleviate this issue, USDE worked with the Clearinghouse to develop an additional report for use by the institutions of higher education to provide clarification regarding enrollment errors, the *Enrollment Errors Report* (SCHER5).

During Fiscal Year 2018, the University issued approximately \$24.8 million in federal SFA, which included approximately \$4.5 million and \$19.8 million of Pell and Direct Loan funding, respectively, with the remaining \$500,000 attributed to other federal SFA programs.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the University

complied with enrollment reporting requirements regarding student attendance status changes for the federal Pell and Direct Loan programs during Fiscal Year 2018.

We reviewed a sample of 40 out of approximately 3,000 University students whose attendance information was reported to NSLDS during Fiscal Year 2018 for compliance with the SFA Cluster enrollment reporting requirements. For each student in our sample, we compared information within the University's Financial Aid system to information contained on the NSLDS website for the specific enrollment status change selected. In addition, we reviewed the SCHER1 reports provided by NSLDS to the University for Fiscal Year 2018 to determine whether the University addressed errors identified by the NSLDS and submitted roster files within the required timeframes during the year.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations and Dear Colleague Letters issued by the USDE [Section 34 Code of Federal Regulations (C.F.R.) 690.83 (b)(2) and 34 C.F.R. 685.309 and "Dear Colleague Letter", GEN-14-07, dated April 14, 2014] require that schools respond to USDE's requests for enrollment information (1) within a timeframe specified by USDE (i.e. 15 business days of receipt of roster file) (2) in a manner specified by USDE, and (3) in a format specified by USDE. In addition, under the authority of those regulations, at least every 30 days, the NSLDS transmits a file containing student enrollment errors to each participating institution; each institution must correct student enrollment errors identified by the NSLDS and return this enrollment reporting roster file to the USDE within 10 business days of receipt. The USDE alerted schools to the availability of the SCHER5 report in its *NSLDS Newsletter #56* dated December 2016 and recommended that institutions use this report to help them monitor errors generated by the NSLDS enrollment reporting process, as well as utilize the information included in the SCHER5 report to help them correct and resubmit roster file errors.



## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We determined that the University did not accurately report attendance status to NSLDS for six of the 40 students (15 percent) tested. Specifically, we noted that five students were reported as withdrawn instead of graduated and one student status was not reported even though the student was enrolled full-time.

## WHY DID THE PROBLEM OCCUR?

The University's financial aid policies and procedures did not clearly define responsibility for federal SFA enrollment reporting requirements. As a result, University financial aid and records office staff were unclear regarding each division's responsibility for enrollment reporting submissions. Further, the University did not provide training to staff on the policies and procedures and implement an adequate review process to ensure enrollment changes reported by the University to the Clearinghouse, and from the Clearinghouse to NSLDS were accurate.

In addition, the University's financial aid policies and procedures were not updated for regulatory alerts meant to assist in the enrollment reporting process. Specifically, University policies did not direct staff to obtain and review USDE-prepared reports, including the SCHER5, to assist in identifying and resolving errors.

## WHY DOES THIS PROBLEM MATTER?

Enrollment reporting assists lenders in the determination of whether a borrower should be moved into loan repayment status or if they are eligible for an in-school deferment. Thus, if the University fails to submit accurate information to NSLDS, the borrowers' repayment responsibilities may be reported incorrectly and result in either a lack of timely repayments by the borrower or the student being inappropriately moved into loan repayment status.

Overall, a lack of formalized follow-up or monitoring processes in place

over enrollment reporting, including correction of errors, increases the risk that the University will not be in compliance with federal regulations and may result in federal sanctions.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	84.OSFAP
FEDERAL AWARD YEARS	2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	84.063, FEDERAL PELL GRANT PROGRAM; 84.268, FEDERAL DIRECT STUDENT LOANS
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-059

Adams State University should improve internal controls over Student Financial Aid (SFA) Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by:

- A Developing and implementing policies and procedures that clearly outline responsibilities of the records office and the financial aid office for enrollment reporting, to ensure participating students' information is accurately reported.
- B Updating policies and procedures to address available SFA regulatory alerts to assist with the accurate reporting of student enrollment. This should include clear direction for staff to utilize USDE-provided reports, such as the *Enrollment Errors Report* (SCHER5), to identify and resolve errors.
- C Training staff in the records office and financial aid office over the effective communication and implementation of these policies and procedures.
- D Implementing an adequate review process to ensure enrollment changes reported by the University to the Clearinghouse, and from the Clearinghouse to NSLDS are accurate.

# RESPONSE

## ADAMS STATE UNIVERSITY

AGREE. IMPLEMENTATION DATE: MARCH 2019.

The University will improve internal controls over Student Financial Aid (SFA) Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by:

- A Updating our policy and procedures to clarify roles and responsibilities of the registrar's office and the financial aid office with respect to reporting and verification of submitted data.
- B Updating our policies and procedures to address available SFA regulatory alerts and to assist with the accurate reporting of student enrollment. We will ensure all available reporting tools are utilized. We will submit an additional graduates only file to National Student Clearinghouse (NSC) to ensure that we have captured all graduate student status. National Student Loan Data System (NSLDS) data will be reviewed to institution data monthly to ensure all updates have been completed in NSLDS.
- C Training staff in the registrar's office and the financial aid office over the effective communication and implementation of these policies and procedures. We will conduct updated training sessions with all staff, and will provide continuous training, updated as needed.
- D Implementing an adequate review process to ensure enrollment changes reported by the University to the Clearinghouse, and from the Clearinghouse to NSLDS are accurate. National Student Loan Data System data will be reviewed to institution data monthly to ensure all updates have been completed in NSLDS.

# COLORADO COMMUNITY COLLEGE SYSTEM

The State Board for Community Colleges and Occupational Education (SBCCOE or 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, as follows:

- The Board is the governing board of the state system of community and technical colleges; including the Colorado Community College System (System).
- 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 4-year staggered terms of service. The statute requires board members be selected to represent certain economic, political, and geographical constituencies. There are also two advisory, non-voting members per Section 23-60-104, C.R.S.

System operations and activities are funded primarily through tuition and fees; federal, state, and local grants; the College Opportunity Fund stipends; a fee-for-service contract with the Department of Higher Education; and Amendment 50 funding. In addition, the SBCCOE receives and distributes state appropriations for LDCs, AVSs, and school districts offering vocational programs.

The 14 entities in the System are as follows:

- Arapahoe Community College (ACC)
- Colorado Northwestern Community College (CNCC)
- Community College of Aurora (CCA)
- Community College of Denver (CCD)
- Front Range Community College (FRCC)
- Lamar Community College (LCC)
- Morgan Community College (MCC)
- Northeastern Junior College (NJC)
- Otero Junior College (OJC)
- Pikes Peak Community College (PPCC)
- Pueblo Community College (PCC)
- Red Rocks Community College (RRCC)
- Trinidad State Junior College (TSJC)
- Colorado Community College System Office (System Office)

Full-time equivalent (FTE) students, faculty, and staff reported by the System for the last 3 fiscal years were as follows:

COLORADO COMMUNITY COLLEGE SYSTEM FULL-TIME EQUIVALENT (FTE) STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2016 THROUGH 2018			
	2016	2017	2018
Resident Students	47,272	46,856	46,747
Nonresident Students	2,975	3,006	2,957
<b>TOTAL STUDENTS</b>	<b>50,247</b>	<b>49,862</b>	<b>49,704</b>
Faculty FTE	3,817	3,853	3,647
Staff FTE	1,963	2,006	2,051
<b>TOTAL FACULTY AND STAFF FTE</b>	<b>5,780</b>	<b>5,859</b>	<b>5,698</b>

SOURCE: Colorado Community College System Financial Statements for June 30, 2018.

The Fiscal Year 2018 audit identified one SIGNIFICANT DEFICIENCY related to the System's internal controls over federal Student Financial Aid.

The following comment was prepared by the public accounting firm of BKD LLP, which performed the Fiscal Year 2018 audit work at the Colorado Community College System under contract with the Office of the State Auditor.

# INTERNAL CONTROLS OVER STUDENT FINANCIAL AID CLUSTER COMPLIANCE VERIFICATION: COLORADO COMMUNITY COLLEGE SYSTEM— COMMUNITY COLLEGE OF DENVER CAMPUS

The federal Department of Education (USDE) requires institutions of higher education who are receiving Student Financial Aid funds to verify or confirm the data reported by students and their parent(s) on the Free Application for Federal Student Aid (FAFSA). The federal processor flags students for verification and assigns them to a Verification Tracking Group which specifies the information that the institutions of higher education must request and verify as part of awarding any financial aid. Students may be flagged by the federal processor for verification at any time and/or multiple times during the award year. The verification process helps ensure that eligible students receive all the financial aid to which they are entitled and prevents ineligible students from receiving financial aid to which they are not entitled. As part of our Fiscal Year 2018 audit, we performed specific verification test work at 3 of the 13 community colleges within the System: Community College of Denver (CCD), Otero Junior College (OJC), and Red Rocks Community College (RRCC).

During Fiscal Year 2018, CCD, OJC and RRCC collectively issued approximately \$44.5 million in federal Student Financial Aid, which included the following amounts, per program:

COLORADO COMMUNITY COLLEGE SYSTEM FEDERAL STUDENT FINANCIAL AID ISSUED (IN MILLIONS) FISCAL YEAR 2018				
FEDERAL PROGRAM	COMMUNITY COLLEGE OF DENVER	OTERO JUNIOR COLLEGE	RED ROCKS COMMUNITY COLLEGE	EXPENDITURES
Federal Pell Program	\$11.7	\$2.4	\$7.2	\$21.3
Federal Direct Student Loans	11.8	1.9	8.7	22.4
Federal Supplemental Educational Opportunity Grants	0.3	0.0	0.1	0.4
Federal Work-Study Program	0.2	0.0	0.2	0.4
<b>TOTAL</b>	<b>\$24.0</b>	<b>\$4.3</b>	<b>\$16.2</b>	<b>\$44.5</b>

SOURCE: Banner System.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether CCD, OJC and RRCC complied with federal SFA verification requirements regarding students' FAFSA applications during Fiscal Year 2018.

We reviewed the System's policies and procedures for verifying student FAFSA applications. We also obtained a listing of all students flagged by the federal processor for verification during Fiscal Year 2018, which totaled 13,602 students from all three campuses, and selected a random sample of 25 students and reviewed the student's file to determine whether the institutions complied with verification requirements.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Per federal regulations [34 CFR 668.51 through 668.61] and Dear Colleague Letter GEN-16-07, for all students selected by the federal processor, institutions must (1) obtain acceptable documentation to verify the information required for the Verification Tracking Group to which the applicant was assigned; (2) match information on documentation to the student aid application; and, (3) if necessary, submit data corrections to the federal processor and recalculate awards.

In addition, per regulations, if the student fails to submit verification documentation within the established timeline, institutions may not disburse any additional financial aid funds and certain funds previously received by the applicant during the award year must be repaid.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Overall, we identified issues with one of the 25 student files we reviewed (4 percent). Specifically, we found that CCD staff failed to ensure that one student out of 15 students tested at CCD submitted the required verification documentation. Because the student failed to provide the additional documentation, CCD should have recovered \$1,480 of Pell awards previously disbursed to the student during the award year. However, as of the end of our audit, CCD had not recovered the funds or returned the funds to USDE.

We did not identify exceptions at OJC or RRCC.

## WHY DID THIS PROBLEM OCCUR?

The System lacks policies and procedures to obtain repayment of funds previously received by a student in an award year when the student fails to submit verification documentation, or procedures to submit the repaid funds to the USDE as required.

## WHY DOES THIS PROBLEM MATTER?

By failing to have sufficient processes in place to ensure ineligible students are not receiving and/or retaining financial aid to which they are no longer entitled, the System risks failing to comply with federal regulations and, as a result, may face federal sanctions.



FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P063P170579*
FEDERAL AWARD YEARS	2017 AND 2018
PASS THROUGH ENTITY	NONE
CFDA No.	84.063, FEDERAL PELL GRANT PROGRAM
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$1,480
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	
*ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS.	

# RECOMMENDATION

## 2018-060

The Colorado Community College System should strengthen internal controls over its federal Student Financial Aid programs by establishing policies and procedures to ensure that all students who fail to submit verification documentation are reevaluated by the financial aid office and any aid previously received during the award year be returned as outlined in the federal guidelines, as applicable.

# RESPONSE

## COLORADO COMMUNITY COLLEGE SYSTEM

AGREE. IMPLEMENTATION DATE: FEBRUARY 2019.

CCCS will update the Verification Business Process to include follow-up procedures for students who are selected for verification with subsequent Institutional Student Information Records (ISIR). ISIRs are the electronic files that contain processed student information reported on the Free Application for Federal Student Aid (FAFSA), as well as key processing results and National Student Loan Data System (NSLDS) financial aid history information. ISIRs are sent electronically to schools by the Central Processing System (CPS).

The new Business Process will also include the steps colleges must take when a student does not submit the verification documentation. These steps include the return of previously paid aid to the Title IV Programs as regulated.

Training of new procedures will be provided to the Financial Aid Directions and the CCCS Verification Committee.

# UNIVERSITY OF COLORADO

The University of Colorado (University) was established on November 7, 1861, by an Act of the Territorial Government. Upon the admission of Colorado into the Union in 1876, the University was declared an institution of the State of Colorado and the Board of Regents was established under the State Constitution as its governing authority. The University consists of the System Office and the following three accredited campuses: University of Colorado Boulder; University of Colorado Denver | Anschutz Medical Campus; and University of Colorado Colorado Springs.

The Fiscal Year 2018 audit identified one SIGNIFICANT DEFICIENCY related to the University's internal controls over federal Student Financial Aid.

The following comment was prepared by the public accounting firm of CliftonLarsonAllen LLP, which performed the Fiscal Year 2018 audit work at the University of Colorado under contract with the Office of the State Auditor.

## INTERNAL CONTROLS OVER COMPLIANCE— STUDENT FINANCIAL AID ENROLLMENT REPORTING

The federal U.S Department of Education (USDE) requires all institutions of higher education participating in the Federal Student Financial Aid (SFA) programs to report student enrollment data within specified timeframes to the USDE through its central database for student aid, the National Student Loan Data System (NSLDS), via an enrollment roster file. Specifically, at least every 60 days, institutions

must update the roster for changes in student statuses, report the date the enrollment statuses were effective, enter the new anticipated graduation dates, and submit the changes electronically through the NSLDS website. Any students listed on an enrollment report who are not listed on the subsequent enrollment report are considered by the USDE to have withdrawn from the University. The University must then submit a separate file through the NSLDS to the USDE containing a listing of graduated students for the semester.

Most institutions of higher education, including the University, utilize the National Student Clearinghouse (Clearinghouse), a third-party service provider, to assist with enrollment reporting. Enrollment reporting, including submission of “roster files” and enrollment status changes, assists the federal government in management of the Pell and Direct Loan programs, which are programs within the Student Financial Aid Cluster.

The testing of the compliance requirement outlined above at the CU Denver | Anschutz campus identified an issue with enrollment reporting, outlined below, pertaining to inaccurate status change reporting to the NSLDS. We did not identify any exceptions through our testing at the CU Boulder campus.

## WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the University complied with enrollment reporting requirements regarding student attendance status changes for the federal Pell and Direct Loan programs during Fiscal Year 2018.

We tested a sample of 40 students (20 at CU Boulder and 20 at CU Denver | Anschutz) who had a reduction or increase in attendance levels, graduated from, withdrew, dropped out of, and/or enrolled but never attended the University during Fiscal Year 2018 to determine whether

the University reported the student's change in enrollment status accurately within 60 days of the change in status.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations [Section 34 Code of Federal Regulations (C.F.R.) 685.309], require that enrollment status changes for students be reported to the NSLDS within 30 days, or 60 days if the student with the status change will be reported on a scheduled transmission within that timeframe. Regulations also require that the report include an accurate effective date of the change in status.

## WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified three instances, out of a sample of 40 students (approximately 8 percent), in which CU Denver | Anschutz staff failed to properly report students' accurate enrollment status to the USDE. The students were erroneously reported to USDE as withdrawn rather than graduated. While the institution had separately submitted a graduated student enrollment file to the NSLDS, the file was rejected and the information was, therefore, not relayed accurately.

## WHY DID THIS PROBLEM OCCUR?

The University failed to ensure that CU Denver | Anschutz staff monitored changes in Clearinghouse data layout requirements for its graduated student enrollment file, resulting in a subset of the institution's graduated students' statuses not being updated accurately at the Clearinghouse and, ultimately, USDE. Further, the University did not ensure that the CU Denver | Anschutz campus had alternate processes for submitting student statuses to the Clearinghouse when submissions are rejected, such as a process to manually update students' statuses or a process to submit alternate file formats to the Clearinghouse.

## WHY DOES THIS PROBLEM MATTER?

Failure to properly report and correct information to the USDE increases the University’s risk of material noncompliance with federal SFA program requirements. Further, a student’s enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies to loan program holders by USDE; consequently, this could negatively impact a student’s obligation to pay back amounts on loans depending on the specific change to their enrollment status.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P268K170466 P063P170466
FEDERAL AWARD YEARS	2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	84.063, FEDERAL PELL GRANT PROGRAM; 84.268, FEDERAL DIRECT STUDENT LOANS
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION 2018-061

The University of Colorado should ensure it complies with federal Student Financial Aid enrollment reporting requirements by requiring CU Denver | Anschutz to monitor changes in protocol at the National Student Clearinghouse (Clearinghouse) and to institute alternate processes for submitting student statuses to the Clearinghouse in the event of a full or partial rejection of a submission. Such processes may include manual updating of students’ statuses or submitting alternate file formats that the Clearinghouse will accept and that will ensure that enrollment information is reported to the federal government timely and accurately.

# RESPONSE

## UNIVERSITY OF COLORADO

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2018.

The University Information Services (UIS) office developed an automated solution, which entailed sending a separate “Graduates Only” file to the NSC to correctly update the students with a graduated status. The automated solution has been implemented and is in production and all of the students impacted have the correct status of graduated. The issue was isolated to students reported in Spring 2018.





# DEPARTMENT OF HUMAN SERVICES

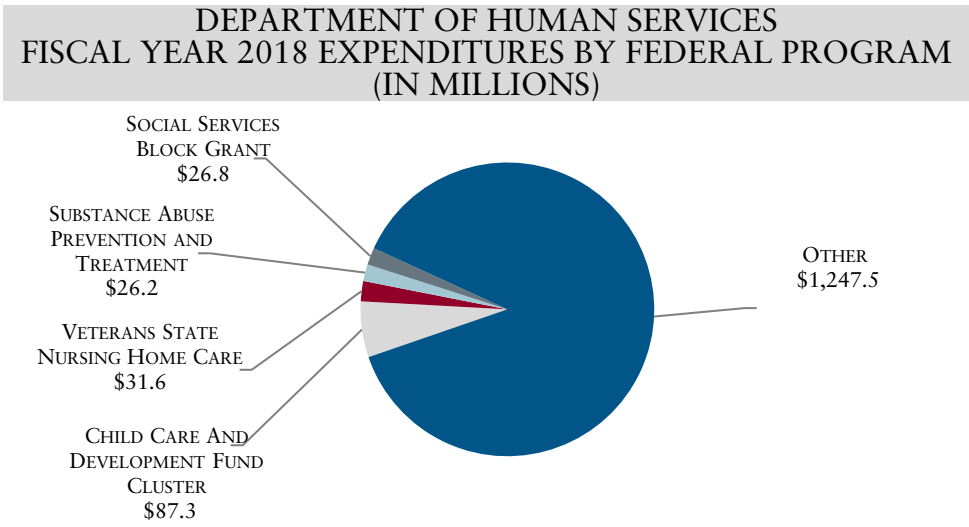
The Department of Human Services (Department) is responsible for managing and overseeing the delivery of the State's public assistance and welfare programs [Section 26-1-111(1), C.R.S.]. Most of these programs are administered through local county departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. In Fiscal Year 2018, the Department was appropriated a total of nearly \$2.1 billion in federal and state funds and 4,936 full-time equivalent (FTE) staff.

During Fiscal Year 2018, the Department expended approximately \$1.4 billion in federal funds. As part of our Fiscal Year 2018 audit, we tested the Department's compliance with federal grant requirements for the following four programs:

- Veterans State Nursing Home Care [CFDA No. 64.015]
- Child Care and Development Fund Cluster [CFDA Nos. 93.575 and 93.596]
- Social Services Block Grant [CFDA No. 93.667]
- Substance Abuse Prevention and Treatment [CFDA No. 93.959]

In Fiscal Year 2018, the Department's expenditures for these programs were approximately \$171.9 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total expenditures by federal program.



SOURCE: Fiscal Year 2018 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2018 audit identified issues resulting in four recommendations—two MATERIAL WEAKNESSES and two SIGNIFICANT DEFICIENCIES related to the Department’s administration of federal awards. One of these MATERIAL WEAKNESSES is also related to financial controls (SEE RECOMMENDATION 2018-062).

## CHILD CARE AUTOMATED TRACKING SYSTEM INFORMATION SECURITY-ACCOUNT MANAGEMENT

*Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report. This is due to the potential damage that could be caused by the misuse of that information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding have been provided to the Department in a separate, confidential memorandum.*

The federal Child Care and Development Fund Program Cluster [CFDA NOS. 93.575 and 93.596] 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 Child Care and Development Fund Program 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, this program is referred to as the Colorado Child Care Assistance Program (CCCAP or Program). During Fiscal Year 2018, CCCAP expenditures totaled approximately \$118.0 million in federal and state funds.

The determinations of families' eligibility to receive subsidized childcare under CCCAP are made by the county departments of human/social services through the Child Care Automated Tracking System (CHATS). The CHATS system includes confidential information, such as income and employment, and is used for eligibility determinations, maintenance of childcare authorizations, tracking of provider demographic information, management of provider rates, payment tracking of provider expenditures, case management reporting, and management of federal expenditures. The Department is the business owner of CHATS. The Governor's Office of Information Technology (OIT) supports the Department's IT needs.

During Fiscal Year 2018, the Department was in the planning phases of a CHATS modernization project and intended to implement the upgraded system in September 2018.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department had implemented our prior audit recommendations relating to account management. We performed our work through inquiries of Department personnel.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against Colorado Information Security Policies, OIT's Cyber Policies, and specific Department procedures related to CHATS information security.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not implement our prior audit recommendations and, therefore, did not have sufficient account management internal controls in place over the CHATS application.

## WHY DID THESE PROBLEMS OCCUR?

The Department indicated that it was unable to address the account management problems because its staff's focus was to continue working on the CHATS modernization project during Fiscal Year 2018. Department staff has stated that these problems will be resolved in the CHATS modernization.

## WHY DO THESE PROBLEMS MATTER?

The Department is responsible for the information input and maintained in CHATS and for ensuring that CHATS account management controls are in place and operating effectively. By not implementing strong account management controls, the State is at risk of users inappropriately accessing, modifying data, and approving eligibility and improper provider payments, including confidential information, in the system.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	G1601COCCDF G1701COCCDF G1801COCCDF
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.575, CHILD CARE AND DEVELOPMENT BLOCK GRANT; 93.596, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-066	

# RECOMMENDATION 2018-062

The Department of Human Services should work with the Governor’s Office of Information Technology to strengthen information technology general controls over the Child Care Automated Tracking System (CHATS) system by:

- A Implementing procedures to ensure sufficient account management internal controls are in place to address the problems identified in the detailed confidential finding.
- B Developing and communicating account management policies and procedures to address the problems identified in the detailed confidential finding.
- C Ensuring that the account management problems noted in the detailed confidential finding are addressed in the CHATS modernization project when the new system is implemented.

# RESPONSE

## DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Office of Early Childhood within the Department of Human Services will work with OIT to implement procedures to ensure sufficient account management internal controls are in place as described in the detailed confidential finding.

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Office of Early Childhood within the Department of Human Services will work with OIT to develop and communicate account management policies and procedures as described in confidential detailed finding consistent with OIT Security and Cyber Policies.

C AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Office of Early Childhood within the Department of Human Services will work with OIT to ensure that the account management problems are addressed as described in the detailed confidential finding.

## COLORADO CHILD CARE ASSISTANCE PROGRAM—ELIGIBILITY

The Department, through its Division of Early Care and Learning (Division), is responsible for overseeing CCCAP and ensuring that the State complies with federal and state requirements for this program. CCCAP is administered at the local level by the county departments of human/social services and the Department is responsible for monitoring the counties' administration of the Program. The Department has a quality assurance review process to ensure that county CCCAP

caseworkers follow the Colorado Code of Regulations including relevant case file documentation, proper data entry, and income calculations.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over, and compliance with, federal and state CCCAP requirements during Fiscal Year 2018.

Our testing specifically included reviewing the accuracy of county departments of human/social services' eligibility determinations; reviewing and assessing the Department's internal controls over compliance with federal and state program eligibility requirements, including any policy and procedure manuals; assessing the Department's internal controls related to its monitoring of departments of human/social services' administration of CCCAP; and determining the accuracy of data in CHATS.

In addition, we reviewed the Department's progress in implementing our Fiscal Year 2017 audit recommendation related to CCCAP. During that audit, we recommended that the Department strengthen its internal controls over CCCAP by providing detailed training to county caseworkers in the areas of eligibility and internal control procedures, and tracking caseworkers' attendance. We also recommended at that time that the Department improve the Program's follow-up on the quality assurance review process to ensure that caseworkers follow CCCAP's policy and procedure manual regarding case file documentation, timely processing of applications and redeterminations, and proper data entry and income calculations. We also recommended that the Department resolve CHATS issues that caused incorrect parental fee calculations.

We reviewed a sample of 39 CCCAP case files for participants who received childcare assistance during Fiscal Year 2018. We reviewed the data entered into CHATS for the cases, as well as the supporting

documentation within the case files, to determine whether these participants were accurately deemed eligible for benefits and that data was properly entered into CHATS.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

- **CASE FILE DOCUMENTATION.** State regulations [9 CCR 2503-9] require that applicants sign the application/re-determination form and provide required supporting documents within 60 days after the county receipt of the signed form, including the Authorization to Supply and Release Information Form that must be included in the case file.

County caseworkers are required to include various other documentation in the applicants' case files that support the information declared on the application. When declaring the identity of a child that does not have identification, the case file must include a copy of the primary caretaker's unexpired picture identification card. In addition, the case file must include a copy of any Adverse Action letters sent to the applicant to communicate actions taken by the county that will adversely affect the applicant's eligibility.

- **TIMELY PROCESSING OF ELIGIBILITY.** State regulation [Section 3.911.R, 9 CCR 2503-9] requires that county caseworkers review any original or redetermination eligibility application for completeness, approve or deny the application, and provide timely written notice to the applicant of approval or of missing verifications, no more than 15 Calendar Days from the date the application was received by the county. The redetermination process updates the applicant's original eligibility for CCCAP and is completed annually. In addition, state regulation [Section 3.905.5.A.5, 9 CCR 2503-9] requires that county caseworkers terminate the case if the applicant fails to comply with redetermination requirements within the 15 Calendar Day noticing period.
- **PARENTAL FEES AND APPLICANT INCOME.** State regulation [Section 3.903, 9 CCR 2503-9] defines a parental fee as a co-payment made



by a parent to the child care provider that must be paid prior to any state/county child care funds. In addition, state regulation [Section 3.905.1.I.2, 9 CCR 2503-9] specifies that an applicant's self-employment gross income, for the purposes of determining CCCAP eligibility and the calculation of parental fees, be calculated as gross receipts minus any verified business expenses. According to the CCCAP *Policy and Procedure Manual*, acceptable types of work-related expenses include those reported on the applicant's tax returns, specifically on the profit and loss statement (Schedule C). Effective September 30, 2016, state regulation [Section 3.910.C, 9 CCR 2503-9] requires that the parental fee be rounded to the nearest whole dollar. Furthermore, state regulation [Section 3.910.M, 9 CCR 2503-9] states that the parental fee should be assessed based on a formula calculated using specific federal poverty guidelines.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we determined that the Department did not fully implement our Fiscal Year 2017 recommendation. Specifically, while the Department provided various trainings to county caseworkers in the areas of eligibility and case management during Fiscal Year 2018, improved the county monitoring process, and is on schedule to implement an updated system and address our prior year recommendation related to CHATS errors by August 2018, we continued to identify eligibility errors, as noted below.

In 13 of the 39 case files tested (33 percent), we identified at least one error, as described below. These errors resulted in a total of \$410 in known questioned costs; \$61 of these costs were paid with federal grant funds. The errors we identified are outlined below.

**CASE FILE DOCUMENTATION.** In four instances, the case files were missing required documentation. In one case, the Department failed to provide an entire case file upon the auditors' request. Missing documentation in two cases included items such as the Authorization to Supply and Release Information Form and the Adverse Action letter. In one case, the copy of the picture identification was present but not legible. No questioned costs

were identified for missing documentation.

**TIMELY PROCESSING OF ELIGIBILITY DETERMINATION AND CASE CLOSURE.** In two cases, the caseworker did not process the application/redetermination or close the applicant's case within 15 Calendar Days, as required. In one case, the caseworker approved initial eligibility 25 days later than the 15 Calendar Days requirement. In the last case, the caseworker closed the case 10 months beyond the 15 Calendar Days required period. The untimely closure resulted in known questioned costs of \$16.

**CASEWORKER ERRORS RELATED TO PARENTAL FEE AND APPLICANT INCOME.** In 10 instances, the parental fee and/or applicant income were not calculated correctly. For example, in one instance, the caseworker used gross rather than net self-employment income when determining the applicant's eligibility for the program. In four instances, the caseworker did not round the parental fee to the nearest whole dollar amount. Parental fee and application income errors resulted in known questioned costs of \$45.

**CHATS PARENTAL FEE CALCULATION ERRORS.** In one case, the CHATS system did not use the appropriate federal poverty guideline when calculating the parental fee. In this specific case file, the error did not have an impact on the amount of the parental fee, but rounding issues may have resulted in the incorrect assessment of parental fees. No questioned costs were identified for errors related to CHATS calculations.

## WHY DID THESE PROBLEMS OCCUR?

While the Department has made some improvements to the Program since Fiscal Year 2017 to partially implement our prior audit recommendation, we found that the Department's current training and monitoring processes have not been effective in ensuring that county caseworkers comply with Program requirements as identified. Specifically, although the Department provided various formal trainings to county caseworkers over CCCAP program areas and internal control procedures, including areas to address the issues identified in the audit,

during Fiscal Year 2018, we found that the Department did not require county caseworkers from each county to attend; as a result, not all counties had representatives in attendance at the trainings. Furthermore, while the Department has a CCCAP program county review process in place over county CCCAP activities and Department staff conducted reviews during Fiscal Year 2018, the results of our testing indicate that the quality assurance reviews and program follow-up process on those reviews have not been effective in ensuring that caseworkers are complying with CCCAP policies.

Regarding the CHATS parental fee calculation error, the Department indicates that they are aware of the issues and have taken steps to correct them in the designing phases of the CHATS system upgrade, but the system will not be fully implemented until September 2018, during Fiscal Year 2019.

## WHY DO THESE PROBLEMS MATTER?

Inaccurate processing of case file information to determine eligibility can result in counties improperly granting CCCAP benefits to ineligible individuals, denying benefits to eligible individuals who rely on those benefits in order to work and provide for their families, and/or assessing an incorrect parent fee. Also, the federal government can disallow the payment of federal matching funds for program expenditures that do not adhere to regulations, and the State would have to use its own funds to cover the expenditures. Furthermore, improving the Program's follow up process and providing continuous and effective training on eligibility determination and case management, based on the results of the quality assurance reviews, will aid in reducing errors and omissions of required documentation.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	G1601COCCDF* G1701COCCDF* G1801COCCDF*
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.575, CHILD CARE AND DEVELOPMENT BLOCK GRANT; 93.596, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$410
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-065	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

## RECOMMENDATION 2018-063

The Department of Human Services should strengthen its internal controls over, and ensure compliance with, the federal Colorado Child Care Assistance Program (CCCAP) requirements by:

- A Ensuring that county caseworkers are appropriately trained on CCCAP areas and internal control procedures, including requiring that representatives from all counties attend the training.
- B Improving its CCCAP county review process to ensure that caseworkers follow the CCCAP’s policies and procedures regarding case file documentation, timely processing of applications and redeterminations, case closures, and income calculations.
- C Correcting the errors related to the parental fee calculation within the Child Care Automated Tracking System.

# RESPONSE

## DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: JULY 2019.

The Department will identify key areas that require training for county eligibility staff related to program policy and procedures that will be delivered via face to face training, virtual training or web-based training modules. To ensure representatives from all counties obtain a proper training, county representation will be tracked and the Department will follow up with county representatives that do not complete designated required training.

B AGREE. IMPLEMENTATION DATE: JULY 2019.

The Department will work to improve county review process. The quality assurance reviews will continue to address income calculations and case file documentation as well as follow up on quality assurance findings to identify areas of improvement. The new county monitoring process will address timely processing of applications and re-determinations as well as case closures.

C AGREE. IMPLEMENTATION DATE: JULY 2019.

The Department has corrected the errors related to the rounding of parental fees in CHATS and will be reviewing the system to identify and resolve any additional parental fee calculation errors.

## COLORADO CHILD CARE ASSISTANCE PROGRAM— HEALTH AND SAFETY REQUIREMENTS

The Division is responsible for overseeing its Child Care Licensing and

Administration Unit (Licensing Unit) and ensuring that it complies with federal and state requirements for childcare providers' licensing and monitoring. The Department, as the lead agency, has designated the Division as the administrator of CCCAP.

Federal regulations [45 CFR 98.10] require a State's lead agency to develop a state plan, which is then submitted to the federal government for approval. Within the Division's approved state plan, the Division indicates that the lead agency "is responsible for ensuring effective internal controls over the administration of [CCCAP] funds." The Department's state plan specifically requires that all licensed programs receiving CCCAP are visited at least once a year for an inspection of compliance with state and local licensing, which includes health and safety requirements.

The Department reported that it used a combination of state employees and contracted staff to perform CCCAP licensing inspections during Fiscal Year 2018. Contract staff conducted approximately 75 percent of the licensing inspections and Department employees conducted 25 percent. Following every licensing inspection, the licensing specialist must complete a Report of Inspection (Report). Licensing inspections are provided for new licenses, renewal licenses, supervisory inspections, or change of service inspections. Regardless of the reason for visiting the childcare facility, a specialist must document and complete a Report for each visit.

In Calendar Year 2016, the Licensing Unit created a Program Compliance Unit (PCU) to monitor licensing specialists' compliance with the Division's internal Standard Operating Procedures (SOPs). The PCU is separate from licensing specialists. The PCU began training in the fall of 2016 and began initial file reviews to determine areas of deficiency in the spring of 2017.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to assess the Department's internal controls over and compliance with federal and state CCCAP health and

safety special tests and provisions requirements, including requirements related to the prevention and control of infectious diseases, building and physical premises safety, and basic health and safety training for providers.

As part of our audit, we performed testing to determine whether the Division ensured that childcare providers serving children who receive CCCAP subsidies met all applicable health and safety requirements during Fiscal Year 2018. We also reviewed the Division's procedures and relevant information in the Department's state CCCAP plan in place during Fiscal Year 2018. We reviewed a sample of 40 providers to determine whether the Department inspected those providers during Fiscal Year 2018, as well as providers' responses to inspection reports, to determine whether the Department ensured that providers corrected violations in a timely manner.

In addition, we reviewed the Department's progress in implementing our Fiscal Year 2017 audit recommendation related to the Licensing Unit. During that audit, we recommended that the Department improve its internal controls over licensed childcare providers by strengthening its monitoring process to ensure that licensing staff maintain required documentation in provider inspection files, following up on untimely-submitted provider responses, and ensuring that providers acknowledge inspection reports at the time they receive the Reports. We also recommended that the Department ensure that childcare licensing specialists receive additional training on specific requirements for the inspection processes defined within the Department's SOPs.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

The Division's procedures [SOP L-7, *How to write a Report of Inspection*] require that the provider's or provider representative's name and title be typed on the last page of the report and that this person must also initial the first page of the report.

The Division's procedures [SOP L-12, *Tracking Corrections to Violations*] indicate that if a provider does not provide a response to the

inspection report within 15 Business Days of the required due date or the response is incomplete, the licensing specialist must send a follow-up letter to the provider within 10 Business Days to request written verification that the violations listed in the Report have been corrected. The procedure notes that the licensing specialist may send up to two follow-up letters requesting the written documentation. After two follow-up letters with no response from the provider, the case may be referred to the Department's Licensing Compliance Review Team for adverse action for failing to submit records and reports.

The Division's procedures [SOP L-7, *How to write a Report of Inspection*] also require the licensing specialist to complete the Report on-site at the child care facility the day of the licensing visit, or to mail it via certified mail or send it electronically to the facility within 3 Business Days. The procedure further requires that the licensing specialist and the provider sign the inspection report. The licensing specialist is allowed to accept the provider's signature on the report either in hard copy, electronically, or via fax.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

In 15 of the 40 inspection cases tested (38 percent), we identified at least one issue, as described below:

- **INADEQUATE PROVIDER INSPECTION FILE DOCUMENTATION.** Five provider inspection files contained incomplete documentation. Overall, in four samples, inspection files lacked the initials of the provider or provider's representative involved in the inspection, and in one case, the inspection file lacked the provider's or provider representative's title/position, as required by Division policy.
- **LACK OF TIMELY FOLLOW-UP ON MISSING AND/OR INCOMPLETE RESPONSES AND ADVERSE ACTION LETTERS.** In nine instances, the licensing specialist did not follow up within the required timeframe as defined by the division's SOP with the provider on missing and/or incomplete responses on inspection reports or Adverse Action letters. For example, in two of the nine instances, the licensing



specialist did not follow up with a letter to the provider until 5 and 33 days, respectively, beyond the 25 Business Days requirement. In four cases, the licensing specialist never followed up with the provider on the missing item or missing signature and date on the response as of the time of our audit.

- **TIMELY ACKNOWLEDGEMENT OF INSPECTIONS.** In seven instances, the licensing staff did not ensure that the provider acknowledged the violations by signing the Report when received. The provider signed the Report between 3 and 91 Business Days after the inspection date.

## WHY DID THESE PROBLEMS OCCUR?

While the Department has made improvements to the CCCAP program since Fiscal Year 2017 to partially implement our prior audit recommendation, we found that the Department's current training and monitoring processes have not been effective in ensuring that licensing specialists comply with the Division's CCCAP program procedures. Although the Department indicated various formal trainings to licensing staff in the areas of licensing requirements and that it strengthened monitoring by creating a policy requiring supervisors to review all licensing reports during the final quarter of Fiscal Year 2018, the results of our testing indicate that neither the training nor monitoring process was effective in reducing identified licensing staff issues.

## WHY DO THESE PROBLEMS MATTER?

Maintaining accurate and complete inspection file documentation, following up on untimely submitted providers' responses, and requiring that providers acknowledge receipt of licensing reports is essential for the Department to ensure that providers comply with federal and state health and safety requirements and that licensing specialists follow the internal control processes. Failure to comply with internal controls over federal and state health and safety requirements increases the risk that providers may be out of compliance with health and safety requirements for an extended period of time, which may have a negative impact on children's safety within the facilities.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	G1601COCCDF G1701COCCDF G1801COCCDF
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.575, CHILD CARE AND DEVELOPMENT BLOCK GRANT; 93.596, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2017-067	

# RECOMMENDATION 2018-064

The Department of Human Services should improve its internal controls over its provider inspection process for the Colorado Child Care Assistance Program by:

- A Improving its monitoring process to ensure that licensing staff follow up on untimely and incomplete provider responses, and to ensure providers initial and acknowledge inspection reports at the time they receive them, as defined in the Division of Early Care and Learning’s (Division) Standard Operating Procedures.
- B Continuing to provide detailed training to licensing specialists on specific licensing requirements and procedures to follow and address untimely and/or incomplete responses as defined in the Division’s Standard Operating Procedures.

# RESPONSE

## DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department has revised the Division’s Standard Operating Procedures (SOP) to reflect documentation requirements. The

Program Compliance Unit (PCU) will continue to review for adherence to provider response completeness, timelines, and timely licensing specialist follow-up to reports of inspection.

B AGREE. IMPLEMENTATION DATE: MARCH 2019.

The Department has instituted quarterly trainings on the Division's SOPs for licensing specialists. The Department will continue these trainings and will develop a technical guide for child care providers to assist them in the inspection response process.

## CBMS AND EBT SERVICE PROVIDER INTERNAL CONTROLS

The Department contracts with vendor service providers for the processing of data, overall maintenance, and operations of its Electronic Benefits Transfer Services (EBT) system and Colorado Benefits Management System (CBMS). The service providers for these systems contract with independent auditors to perform reviews of their internal controls over financial reporting, including those over system transaction processing, known as Statement on Standards for Attestation Engagements (SSAE) NO. 18 reviews. The SSAE is a standard developed by the American Institute of Certified Public Accountants for third-party service provider reviews. The standard establishes criteria that an independent accountant should follow when conducting an SSAE 18 review. These reviews are identified as examination reports, or more commonly known as *System and Organization Controls 1 Type 2 (SOC)* reports.

SOC reviews examine the operating effectiveness of controls in place at the service provider. The SOC report includes Complementary User Entity Controls (User Entity Controls), which are assumed to be in place at the user entity, in this case at the Department and/or their IT service provider. For example, one User Entity Control identified in the EBT SOC report states that, "Controls [at the Department] should be established to input data completely, accurately, and timely and correct and resubmit erroneous input data."

CBMS is used by Colorado counties and Medical Assistance Sites (MAS) to determine eligibility and calculate benefits for public assistance. Approximately 4,800 state, county, and MAS employees use CBMS to manage more than 900,000 public assistance cases and distribute more than \$6.5 billion in benefits annually in food assistance, cash, and medical assistance payments. The State's service provider for CBMS, Deloitte Consulting, is required by its contract with the Department to contract for a SOC report annually. The SOC report for CBMS covers the period from July 1 to the following June 30 each year. Deloitte Consulting also has two subservice organizations.

The EBT System provides cash benefit payments to eligible recipients of the Department's state and/or federally funded public assistance programs, such as the Supplemental Nutrition Assistance Program (SNAP), via an EBT card. This EBT system is also responsible for generating provider payments for the Department's federal foster care, adoption assistance, and child care programs. The State's service provider for EBT transactions, Fidelity National Information Services (FIS), is required by the State's contract to undergo a SOC report audit annually. FIS also uses two service provider organizations.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department had sufficient review processes in place during Fiscal Year 2018 over SOC reports provided for the EBT and CBMS systems and whether User Entity Controls for each system were implemented within the Department during Fiscal Year 2018. We reviewed these processes to determine whether control objectives were achieved by each service provider.

In addition, we reviewed the Department's progress in implementing our Fiscal Year 2016 audit recommendation related to the SOC reports. At that time, we recommended that the Department strengthen controls by establishing policies and procedures over reviews associated with the

SOC reports, documenting the review process over service providers to ensure that exceptions are remediated in a timely manner, and ensuring that User Entity Controls noted in the SOC reports are fully assessed and implemented by the Department. The Department agreed to our recommendation and indicated that it would develop and implement written procedures related to review and follow-up of SOC reports that would ensure that exceptions noted in the SOC are in place and operating effectively at the Department.

Our audit procedures included reviewing the various SOC reports for the EBT and CBMS systems and inquiring with and obtaining information from Department staff regarding the Department's review processes for the SOC reports, including the establishment of entity controls within the Department.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal SNAP program regulation [7 CFR 274.1(i)(2)] issued by the U.S. Department of Agriculture (USDA) requires the Department, as a SNAP grant recipient, to obtain a SOC report of the EBT system at least annually. The regulation requires that the examinations cover the entire period since the previous examination period and that the examination report be submitted to the Department within 90 days after the end of the examination period.

Federal regulation [2 CFR 200.303] also specifies that the internal controls required to be established by a non-federal entity receiving federal awards should be in compliance with guidance in *Standards for Internal Control in the Federal Government* (Green Book) published by the U.S. Government Accountability Office (GAO). The State Controller Policy entitled *Internal Control System* states that state agencies shall use the Green Book as their framework. The Green Book [Section 4 *Additional Considerations*, OV4.01–Service Organizations] indicates that management “retains responsibility for the performance of processes assigned to service organizations” and further indicates

that management “needs to understand the controls each service organization has designed, has implemented, and operates for the assigned operational process and how the service organization’s internal control system impacts the entity’s internal control system.”

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department has not fully implemented our Fiscal Year 2016 recommendation. While the Department has developed written policies and procedures for Department staff’s review of service organization SOC reports, we identified issues surrounding the Department’s review and follow-up regarding exceptions and the User Entity Controls contained in the CBMS and EBT SOC reports. Specifically, we found the following:

**CONTROL ISSUES REMAINED UNRESOLVED.** The Department did not ensure that its CBMS service provider resolved all exceptions identified in the SOC reports in a timely manner. Specifically, we noted that six of the 10 exceptions noted in the SOC report for CBMS (60 percent) represented repeated issues from the prior year. As an example, one control in the CBMS report states that, “Upon receipt of the revocation request, a security administrator deletes the account’s user access rights and disables the user ID;” however, the CBMS SOC report identified five exceptions out of 25 samples (20 percent) in 2017 and four exceptions out of 25 samples (16 percent) in 2018.

**FAILURE TO IMPLEMENT USER ENTITY CONTROLS.** The CBMS SOC report identified five User Entity Controls, including controls over data transmission, logical access, and ad hoc reporting, that the Department should have in place in order to achieve the service organization’s control objectives; however, Department staff indicated that they had not taken action to address or implement the five User Entity Controls.

**GAP IN EBT SOC REPORT COVERAGE.** The EBT SOC report provided by FIS for one of its service providers failed to cover the full period since the previous report, as required by federal regulations. Specifically, this report

covered the period of January 1, 2018, through September 30, 2018, while the prior SOC report covered a period ending on September 30, 2017. As a result, there was a 3-month gap in time that was not covered by a SOC report for this provider.

**SOC REPORTS NOT OBTAINED.** The Department did not obtain a SOC report for one of the two EBT service organizations. In addition, the Department did not obtain a SOC report from either CBMS subservice organization.

## WHY DID THESE PROBLEMS OCCUR?

The Department has not followed its policies and procedures for identifying and addressing exceptions noted in the SOC reports. Furthermore, the Department does not have a process for identifying and ensuring that all relevant SOC reports are obtained and that User Entity Controls noted in the SOC reports are in place and operating effectively at the Department.

In addition, the Department did not include language in its contract with its new EBT service provider specifying an EBT SOC report timeframe covering a full 12 months from the previous report, and accepted the service organization-provided SOC report that only covered a portion of the state fiscal year. The Department indicated that its EBT service provider has stated that it does not believe that it is required under federal regulations to cover a full year with its SOC report and that it, instead, provided a letter addressing the period gap; however, the Department has not contacted the USDA to determine if the shorter coverage period will comply with federal regulations.

## WHY DO THESE PROBLEMS MATTER?

By not reviewing and evaluating the deficiencies noted in the EBT and CBMS SOC reports and ensuring that User Entity Controls are in place, the Department cannot determine whether the EBT and CBMS control environments have weaknesses that could affect the programs using those systems and increase the risk over financial reporting. As a result, the system processes could have inaccuracies due to a lack of these

controls. In addition, by accepting a 9-month SOC report from the service provider without seeking clarification of the federal regulations from the USDA, the Department risks noncompliance with federal regulations and, as a result, may ultimately face federal sanctions.

FEDERAL DEPARTMENT	DEPARTMENT OF AGRICULTURE
FEDERAL AWARD NUMBERS	3CO400401 3CO400421 3CO430321 3CO430431
FEDERAL AWARD YEARS	2016, 2017, AND 2018
PASS THROUGH ENTITY	NONE
CFDA No.	10.551, SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2017-070 AND 2016-076	

## RECOMMENDATION 2018-065

The Department of Human Services (Department) should strengthen its internal controls over third-party service organizations systems by:

- A Ensuring that the Department’s policies and procedures requiring reviews and follow-up processes for identifying and addressing exceptions associated with the Colorado Benefits Management System (CBMS) for the System and Organization Controls (SOC) reports are enforced. This should include ensuring that exceptions noted in the SOC reports are remediated.
- B Documenting within policies and procedures a process for ensuring that all relevant service provider and subservice organization SOC reports are obtained and reviewed and that Complementary User Entity Controls noted in the CBMS SOC reports are fully assessed and implemented by the Department.
- C Working with the U.S. Department of Agriculture to determine



whether the period of coverage currently provided in its Electronic Benefits Transfer (EBT) service provider’s SOC report complies with federal regulations and that the second service organization provides a SOC report. If not, the Department should take steps to ensure compliance, such as specifying and enforcing an appropriate period of coverage in its EBT service provider contract that will ensure that the audit period provides coverage in accordance with federal requirements.

## RESPONSE

### DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (Department) will strengthen its internal controls over third-party “service organizations” systems by:

**A PARTIALLY AGREE. IMPLEMENTATION DATE: MAY 2019.**

The Department partially agrees with this recommendation because we need to create stronger processes for follow-up on CBMS issues. The Department disagrees with the statement that we have failed to work with our service provider to resolve all exceptions. The 2018 CBMS SOC report shows 7/9 improved and 2/9 remained the same. For CBMS we have fewer exceptions in 2018 than identified in 2017, which shows identification and movement toward resolution.

*AUDITOR’S ADDENDUM*

*As noted in the finding, six of the nine exceptions identified in the CBMS service provider SOC report we reviewed represented exceptions that were repeated from the prior year, which indicates that the Department has not ensured that its service provider is adequately remediating identified issues.*

**B PARTIALLY AGREE. IMPLEMENTATION DATE: MAY 2019.**

The Department partially agrees with this recommendation. We will work with OIT to implement a process to ensure all Complementary

User Entity Controls noted in the CBMS SOC report are fully assessed and implemented. The Department does not agree that we are required to review the subservice SOC reports. According to the AICPA SSAE 18 standards, the service organization is responsible for monitoring controls at subservice organizations and this can occur in many ways. For example, for EBT, FIS obtains and reviews SOC reports for their subservice providers and ensures any identified issues are resolved.

#### AUDITOR'S ADDENDUM

*The CBMS SOC report opinion specifically indicates that the SOC examination did not extend to the controls of the subservice organizations and, as such, the Department lacks any assurance that the subservice organization controls have been reviewed or that the service organization is sufficiently monitoring those controls.*

#### C DISAGREE. IMPLEMENTATION DATE: NOT APPLICABLE.

The Department disagrees with this recommendation because there is language in the contract that was reviewed and approved by FNS stating that USDA-OIG performs reviews to ensure FIS complies with federal regulations. FIS provided a letter that was sent to the OSA, explaining they provided the SOC reports required per federal regulations. According to 7 C.F.R. §274.1(i)(2), “[t]he State agency must obtain an examination by an independent auditor of the transaction processing [emphasis added] of the State EBT service provider.... The examination must be done at least annually....” The Government Payment SOC report, testing EBT transaction processing, covered a 12-month period. The Department sent the OSA examples of USDA-OIG audits of States’ compliance with 7 C.F.R. §274.1, showing USDA-OIG reviewed three states that contract with FIS and found no compliance exceptions. Those states received the same SOC reports that the Department received from FIS.

#### AUDITOR'S ADDENDUM

*As noted in the finding, federal SNAP program regulations issued*

*by USDA require the Department to obtain a SOC report of the EBT system that covers the entire period since the previous examination period. Other ancillary documents and other states' compliance letters do not provide assurance to the Department that it is in compliance with USDA regulations.*



# DEPARTMENT OF PERSONNEL & ADMINISTRATION

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 provides general support for state departments.

The Office of the State Controller (OSC) is located within the Department's Division of Accounts and Control. The OSC is responsible for managing the financial affairs of the State of Colorado.

The results of our Fiscal Year 2018 audit identified issues resulting in a recommendation for the Statewide Indirect Cost Allocation Plan (SWCAP). We identified one SIGNIFICANT DEFICIENCY related to this plan.

## CONTROLS OVER STATEWIDE INDIRECT COST ALLOCATION PLAN

The OSC is responsible for preparing the SWCAP yearly as required by the provisions of Title 2, Part 200 of the U.S. Code of Federal Regulations, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The SWCAP is a plan negotiated between the OSC and the federal Division of Cost Allocation (DCA) within the Department of Health and Human Services (HHS). The OSC then distributes the SWCAP to state agencies for their use. The SWCAP is used to recoup costs billed to federal programs from central service agencies such as motor pools, data centers, the State Treasurer, and various services provided by the Governor's Office.

Indirect costs are expenses that are not directly attributable to a specific program or service within the organization. In the State, indirect costs come in two forms: (1) Statewide indirect costs—certain centralized costs meeting the criteria of allowable in the Uniform Guidance, including some costs for services provided to all state departments by the DPA, the State Treasurer, and the Office of State Planning and Budgeting within the Governor’s Office; and (2) departmental indirect costs—centralized costs incurred within an office or division of the department, such as the executive director’s office or human resources office, that relate to services provided to all divisions and programs. These Statewide indirect costs that meet the criteria as allowable in the Uniform Guidance are reported as part of the State’s SWCAP.

The SWCAP prepared and submitted by the OSC during Fiscal Year 2018 outlined the methodology that will be followed by the state departments during Fiscal Year 2020 when allocating indirect costs incurred by the state departments to various federal programs. The first section of the SWCAP must contain the OSC’s planned allocation of statewide central service indirect costs to state departments and higher education institutions, and includes schedules in the SWCAP that allocate the centralized indirect costs to the state departments that use these services. The second section must contain a reconciliation of billed services to the statewide financial statements for Fiscal Year 2016.

The OSC uses the indirect costs allocation basis from the SWCAP to prepare the Statewide Appropriations Plan (Plan) to submit to the Joint Budget Committee (JBC) and the Office of State Planning and Budgeting (OSPB). The JBC and OSPB use the indirect cost allocation basis from the Plan in the preparation of the Statewide Appropriations Report (Long Bill), and in the budgeting and appropriation of indirect costs for state departments.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to assess the OSC's internal controls over its preparation of the SWCAP to determine whether the SWCAP was accurate, complete, and complied with federal regulations.

During our Fiscal Year 2018 audit, we reviewed the SWCAP and related supporting documentation including schedules that the OSC prepared and submitted to DCA in April 2018 for Fiscal Year 2020. The SWCAP we reviewed was prepared using information from the State's Fiscal Year 2016 audited financial statements—the most recent audited financial statements available at the time of SWCAP preparation. Additionally, we reviewed the OSC's policies and procedures over the preparation of the SWCAP and tested the OSC's reconciliations between the SWCAP and the financial records to ensure that any significant variances were appropriately explained.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations require non-federal entities to prepare the SWCAP under the following requirements:

- Regulation [2 CFR 200.416(a)] requires states to have a process whereby central service indirect costs can be identified and assigned to benefitted activities on a reasonable and consistent basis.
- Regulation [2 CFR 200.416, Appendix V, C] requires the State's central service indirect cost allocation to include all central service indirect costs that will be claimed under Federal awards.

Federal regulation [2 CFR 200.303(a)] also requires states to establish and maintain effective internal controls over federal awards. The OSC has adopted the *Standards for Internal Control in the Federal*

*Government* issued by the Comptroller General of the United States (Green Book) as the framework for all state departments for their internal control structure. As a result, the OSC is required to design effective internal controls in compliance with the Green Book. Under Principle 16.01 of the Green Book, the OSC must establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

State statute [Section 24-17-102(1)(c), C.R.S.] requires departments, and all agencies within departments, to institute and maintain adequate authorization and record-keeping procedures so that effective accounting controls provide accurate records of assets, liabilities, revenues, and expenditures. Additionally, state statute [Section 24-17-102(1)(e), C.R.S.] requires an effective procedure of internal review process.

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified issues related to the OSC's internal controls over, and compliance with, federal requirements related to the OSC's compilation of the SWCAP during Fiscal Year 2018 as noted below:

- While the SWCAP summary schedule showed an accurate allocation of indirect costs, the SWCAP detailed schedule contained mathematical inaccuracies in indirect costs amounts incurred by the Central Services Division within DPA. Specifically, the mathematical errors in the detailed schedule resulted in an allocation of \$209,699 of indirect costs to the Executive Director's Division within DPA instead of DPA's Central Services Division.
- The OSC incorrectly allocated \$26,577 of indirect costs from DPA, Treasury, and Governor's Office to DPA's Central Services Division instead of allocating those costs to the higher education institutions that used the services.



- The OSC did not maintain sufficient evidence of supervisory review(s) performed on the SWCAP, such as the reviewer's initials or signature.

We identified the errors noted above in the SWCAP plan on April 6, 2018. The OSC corrected the errors and re-submitted a revised SWCAP to DCA on June 29, 2018.

## WHY DID THESE PROBLEMS OCCUR?

The OSC did not have sufficient internal controls in place to ensure that the SWCAP was accurate, complete, and compliant with Uniform Guidance before submitting it to DCA during Fiscal Year 2018. While the OSC had policies and procedures for the preparation of the SWCAP, including steps to reconcile the various SWCAP schedules to the underlying financial records, these policies did not include steps to validate the mathematical accuracy and completeness of each SWCAP schedule prior to submission to DCA. Additionally, the current policies and procedures lacked definitions of staff roles and responsibilities for supervisory reviews and recorded evidence of these reviews. OSC staff indicated that the supervisory review conducted over the SWCAP was informal, which resulted in an ineffective review. Therefore, although the OSC indicated that a system error caused the mathematical errors in the detailed schedule, the OSC did not identify the errors.

## WHY DO THESE PROBLEMS MATTER?

By not validating the mathematical accuracy and completeness of the SWCAP schedules and defining the roles and responsibilities for an effective supervisory review over the SWCAP, the OSC increases the risk of incorrectly allocating central service indirect costs to state departments and institutions of higher education. If these costs are incorrectly allocated, the federal government could, in turn, disallow reimbursement of indirect costs related to the State's federal programs. In addition, if the SWCAP indirect cost allocations are incorrect, the Plan submitted by the OSC to the JBC and the OSPB could also be incorrect, risking an inaccurate preparation of the Long Bill prepared by the JBC.

FEDERAL AGENCY	DEPARTMENT OF DEFENSE, DEPARTMENT OF THE INTERIOR, DEPARTMENT OF LABOR, DEPARTMENT OF STATE, DEPARTMENT OF VETERANS AFFAIRS, ENVIRONMENTAL PROTECTION AGENCY, DEPARTMENT OF EDUCATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBER	VARIOUS
FEDERAL AWARD YEARS	2016, 2017, 2018, 2019, AND 2020
PASS THROUGH ENTITY	NONE
CFDA Nos.	12.632, LEGACY RESOURCE MANAGEMENT PROGRAM; 15.437, MINERALS LEASING ACT; 17.207, 17.804, 17.801, EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES, LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM, DISABLED VETERANS' OUTREACH PROGRAM (EMPLOYMENT SERVICE CLUSTER); 19.703, CRIMINAL JUSTICE SYSTEMS; 64.015, VETERANS STATE NURSING HOME CARE; 66.605, PERFORMANCE PARTNERSHIP GRANTS; 84.287, TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS; 93.575, 93.596, CHILD CARE AND DEVELOPMENT BLOCK GRANT, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND (CHILD CARE AND DEVELOPMENT FUND CLUSTER); 93.767, CHILDREN'S HEALTH INSURANCE PROGRAM; 93.775, 93.777, 93.778, STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS, STATE MEDICAID FRAUD CONTROL UNITS, MEDICAL ASSISTANCE PROGRAM (MEDICAID CLUSTER); 93.959, BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE; 93.667, SOCIAL SERVICES BLOCK GRANT; VARIOUS, STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER
COMPLIANCE REQUIREMENT	ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

# RECOMMENDATION

## 2018-066

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over the preparation of the Statewide Indirect Cost Allocation Plan (SWCAP) to

ensure that it is accurate, complete, and compliant with *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) by:

- A Updating its current policies and procedures to include steps to validate the mathematical accuracy and completeness of the SWCAP schedules prior to submission to the federal Department of Health and Human Services' Division of Cost Allocation.
- B Ensuring that the updated policies and procedures define the roles and responsibilities for staff supervisory review(s) of the SWCAP and requiring the maintenance of sufficient documentary evidence of supervisory reviews.

## RESPONSE

### OFFICE OF THE STATE CONTROLLER

- A AGREE. IMPLEMENTATION DATE: JANUARY 2019.

The Office of the State Controller agrees with this recommendation. Mathematical calculation error occurred due to compatibility issues between MaxCars software and State's updated firewall and security software. OSC will work with OIT's security team to obtain necessary administrative approval in order for MaxCars software to perform mathematical calculations without interruptions. The OSC has updated its current procedures to validate the mathematical accuracy of the Statewide Cost Allocation Plan schedules by including a step in the checklist for each Section. In addition, the general procedures have been updated to reflect the requirement for the preparer of the Plan to review the Plan for mathematical accuracy. These steps will occur prior to the submission of the Plan to the federal government.

- B AGREE. IMPLEMENTATION DATE: JANUARY 2019.

The Office of the State Controller agrees with this recommendation. The OSC has updated its current procedures to define the roles and

responsibilities for both preparer and supervisory reviews of the Statewide Cost Allocation Plan. A checklist and preparer/reviewer sign-off sheet has been created, and current procedures have been updated with a section on supervisory and management review that outline roles and responsibilities with respect to review of the Plan. Supervisory reviews will be completed and documented prior to the submission of the Plan to the federal government.

# DEPARTMENT OF THE TREASURY

The State Constitution establishes the position of State Treasurer, an elected official who serves a 4-year term. The State Treasurer oversees the Department of the Treasury (Treasury).

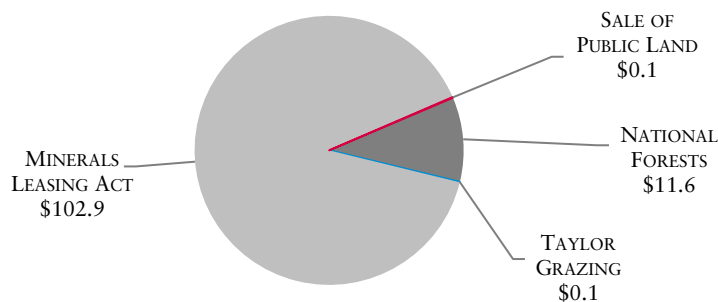
Treasury manages the State's cash flow and pooled investments, and implements and monitors the State's cash management procedures by acting as the State's banker and investment officer. Treasury also manages and directly administers programs in the areas of senior and veteran property taxes, unclaimed property, and certain loan programs. In Fiscal Year 2018, Treasury was appropriated approximately \$524.1 million and 33 full-time equivalent (FTE) staff.

During Fiscal Year 2018, Treasury expended approximately \$114.7 million in federal funds. As part of our Fiscal Year 2018 audit, we tested Treasury's compliance with federal grant requirements for the Minerals Leasing Act program [CFDA No. 15.437].

In Fiscal Year 2018, Treasury's expenditures for the Minerals Leasing Act program (Program) totaled approximately \$102.9 million.

The following chart shows total federal expenditures by federal program for Treasury.

DEPARTMENT OF THE TREASURY  
EXPENDITURES BY FEDERAL PROGRAM (IN MILLIONS)  
FISCAL YEAR 2018



SOURCE: 2018 Statewide Schedule of Expenditures of Federal Awards.

The results of our Fiscal Year 2018 audit identified one MATERIAL WEAKNESS for the Minerals Leasing Act program.

## MINERALS LEASING ACT— SUBRECIPIENT MONITORING AND REPORTING

In 1920, the United States Congress passed the Minerals Leasing Act. This act directs the federal Office of Natural Resources Revenue (ONRR) within the U.S. Department of the Interior to share 50 percent of mineral leasing revenue received by the ONRR with states that generate mineral lease revenue. Program revenue is revenue that companies pay to the federal government for leasing federal land and for the right to extract minerals from that land. According to the act, revenue is to be used by states as the individual state’s legislature directs, giving priority to those sections of the state that are socially or economically impacted by the development of minerals leased for planning, construction and maintenance of public facilities, and provision of public service.

For Colorado, ONRR distributes Program funds [CFDA No. 15.437] to Treasury, which subgrants, or *passes through*, Program funds to the Department of Local Affairs (DOLA), the Department of Natural Resources (DNR), the Department of Higher Education (DHE), and the Department of Education (DOE) as prescribed by Section 34-63-102, C.R.S. DOLA then passes Program funds through to local governments impacted by mineral leasing, such as cities and counties. These local governments are considered subrecipients of the grant, and may use the Program monies for planning, construction, and maintenance of public facilities and for public services.

During Fiscal Year 2018, ONRR distributed \$102.9 million in Program revenue to Treasury. Treasury passed \$85.9 million of the Program

funds to DOLA, DNR, DHE, and DOE; and \$17.0 million of the Program funds to local government subrecipients. DOLA then passed \$33.1 million of Program funds through to local government subrecipients.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether Treasury had adequate internal controls in place over, and complied with, federal subrecipient monitoring and reporting requirements for the federal Minerals Leasing Act. We also sought to determine whether Treasury's Exhibit K1, *Schedule of Federal Assistance* (Exhibit K1), submitted to the Department of Personnel & Administration's Office of the State Controller (OSC) for Fiscal Year 2018, was accurate.

As part of our testing, we conducted interviews with Treasury staff regarding its policies and procedures over the monitoring of Program funds during Fiscal Year 2018, and reviewed Treasury's Exhibit K1 to verify the accuracy of the information reported to the OSC and to assess Treasury's compliance with OSC instructions. Additionally, we tested a sample of five local governments to determine whether each of the local government subrecipients properly reported Program monies received from DOLA on its *Schedule of Expenditures of Federal Awards* (SEFA), and if each local government received a Single Audit as required by federal regulations.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following requirements:

Federal regulations [2 CFR 200.303] require that the Department, as a federal grant recipient, must "establish and maintain effective internal

controls over federal awards that provide reasonable assurance that awards are being managed in compliance with federal statutes, regulation and the terms and conditions of the federal award.” Federal regulations [2 CFR 200.331] further require that the Department, as the primary recipient of the Program monies, ensure that every subaward made by Treasury is clearly identified to the subrecipient as a subaward and include the following:

- Catalog of Federal Domestic Assistance (CFDA) number
- Name of the program, name of the federal awarding agency, and the name of the department awarding the Program monies
- Contact information for the department
- Dollar amount made available

The State, as well as any local governments receiving federal funds, are required to present their SEFA in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Federal regulations [2 CFR 200.510(b)] specifically require that the SEFA include information on each federal award expended during the year, including the total amount provided to subrecipients from each federal award. Any non-federal entity that expends \$750,000 or more in total federal awards during the entity’s fiscal year must undergo a Single Audit or program-specific audit for that year. Federal regulations [2 CFR 200.331(f)] further require that Treasury, as the primary recipient, ensure that any non-state subrecipients receiving Program funds from the State during a given fiscal year report the funds on their respective SEFAs and, if the subrecipient expends \$750,000 or more in total federal awards during the year, undergo a Single Audit.

In order to prepare the state SEFA, the OSC requires state departments to submit an Exhibit K1 each year to report expenditures, receipts, and receivables for each federal grant program administered by the department during the fiscal year. The OSC indicates in its *Fiscal*



*Procedures Manual* (Manual) and exhibit instructions that federal grants passed through to another state agency by a department must only be reported on the Exhibit K1 of the department that received the award “from an entity external to the state government of Colorado” in order to ensure that federal awards are not improperly duplicated on the SEFA.

Furthermore, federal awards passed through to another state department or institution are to be reported in the *Expenditures-Direct and Indirect* column of the Exhibit K1 rather than the *Expenditures-Passed Through to Subrecipient* column because the federal government does not consider expenditures at the same level of government (e.g., State) to be expenditures by subrecipients. Because Treasury maintains the Exhibit K1 reporting responsibility for the Program, it is responsible for reporting the appropriate split between funds expended at the state level by any department and funds passed through to subrecipients outside of the State (e.g., at the local government level.)

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that Treasury did not comply with federal subrecipient monitoring and reporting requirements for the Program during Fiscal Year 2018. Specifically, we identified the following:

- Treasury did not ensure that Treasury or DOLA staff communicated required subaward information to its Program subrecipients in accordance with federal regulations. Specifically, we determined that DOLA made a total of \$33.1 million in Program payments to 341 local governments during Fiscal Year 2018, but did not indicate to the local governments that the payments represented federal grant funds or provide required information including:
  - ▶ Catalog of Federal Domestic Assistance (CFDA) number
  - ▶ Name of the program, name of the federal awarding agency, and the name of the department awarding the Program monies

- ▶ Contact information for the department
- ▶ Dollar amount made available
- Treasury did not ensure that it or DOLA had procedures in place to ensure that its Program subrecipients appropriately reported Program money on their SEFAs. Specifically, none of the five local governments we tested (100 percent) reported any Program monies on their most recently issued SEFAs.
- Treasury improperly classified approximately \$11.5 million in federal funding as monies passed through to local governments for the Program [CFDA No. 15.437] on the Exhibit K1 that Treasury submitted to the OSC for Fiscal Year 2018. Specifically, Treasury erroneously included the full amount of Program funds it passed through to other state agencies as subrecipient expenditures when it should have only recorded the amount passed through by any of the state agencies to agencies outside of the state. As a result, the State's direct expenditures for the Program were understated on the SEFA by \$11.5 million and the State's subrecipient expenditures were overstated by \$11.5 million.

## WHY DID THESE PROBLEMS OCCUR?

Treasury did not have adequate internal controls in place during Fiscal Year 2018 to ensure that it complied with federal subrecipient monitoring and reporting requirements. Specifically, it did not have formal processes in place to ensure that Treasury staff and DOLA staff communicated required information to the local government Program funds recipients; local government subrecipients reported Program grant money on their SEFAs; and that local governments received a Single Audit, if applicable, as required by federal regulations. Additionally, Treasury did not have adequate procedures in place to ensure it followed the Manual and exhibit instructions when the Treasury Exhibit K1 was prepared.

## WHY DO THESE PROBLEMS MATTER?

By failing to ensure that Treasury and DOLA staff communicated the required information to the local governments, and not properly preparing the Exhibit K1, Treasury failed to comply with federal subrecipient and reporting requirements in relation to the Program. Furthermore, we found that one of the five local governments we sampled (20 percent) failed to undergo a Single Audit. The local government received approximately \$900,000 in Program monies that exceeded the \$750,000 threshold requiring a Single Audit; however, because the local government was unaware that the Program funds received were required to be reported on the SEFA, it did not receive a Single Audit.

Overall, Treasury's insufficient monitoring of Program subrecipients could result in future federal funding being reduced. In addition, if Treasury does not appropriately communicate federal grant award requirements to other state agencies and non-state subrecipients in the future, it could ultimately result in other local governments not receiving Single Audits, as required.

FEDERAL AGENCY	DEPARTMENT OF THE INTERIOR
FEDERAL AWARD NUMBER	N/A
FEDERAL AWARD YEARS	2018
PASS THROUGH ENTITY	NONE
CFDA No.	15.437, MINERALS LEASING ACT
COMPLIANCE REQUIREMENT	REPORTING (L) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

## RECOMMENDATION

### 2018-067

The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) by:

- A Communicating required federal award information, including the Catalog of Federal Domestic Assistance number, program name and federal awarding agency, department contact information, and dollar amount, as well as reporting and other requirements for the grant, when passing funds through to other state agencies or non-state subrecipients.
- B Developing a monitoring process to ensure that any state agencies to which Treasury passes Program funds, including the Department of Local Affairs, communicate the required federal award information to their subrecipients. This monitoring process should be detailed enough to provide reasonable assurance that subrecipients understand the terms and conditions of the subaward, that they appropriately report the Program grant receipts and expenditures on their *Schedule of Expenditures of Federal Awards*, and that they follow any other federal auditing requirements related to the grant awards.
- C Implementing a supervisory review process to ensure that the Exhibit K1, *Schedule of Federal Assistance*, is prepared in accordance with the Department of Personnel & Administration's Office of the State Controller *Fiscal Procedures Manual*.

## RESPONSE

### DEPARTMENT OF THE TREASURY

- A AGREE. IMPLEMENTATION DATE: NOVEMBER 2019.

Following distribution of funds to subrecipients in September, the Department of Treasury will communicate required federal award information, CFDA number, program name and federal awarding agency, department contact information, and dollar amount when passing funds through to other state agencies or non-state subrecipients in the form of a confirmation letter to be signed and returned to the Department of Treasury by the subrecipients to ensure reasonable assurance of compliance with monitoring and reporting requirements.

B AGREE. IMPLEMENTATION DATE: NOVEMBER 2019.

Following distribution of funds to subrecipients in September, the Department of Treasury will communicate required federal award information, CFDA number, program name and federal awarding agency, department contact information, and dollar amount when passing funds through to other state agencies or non-state subrecipients in the form of a confirmation letter to be signed and returned to the Department of Treasury by the subrecipients to ensure reasonable assurance of compliance with monitoring and reporting requirements. The Department of Treasury will follow up with any entities that do not return their letter to ensure that they have the information they need and are aware of their reporting requirements.

C AGREE. IMPLEMENTATION DATE: NOVEMBER 2019.

The Department of Treasury will ensure that the Department of Local Affairs and other state agencies have the necessary information to appropriately report funds distributed to non-state subrecipients. The Department of Treasury Controller will record the distributions on the SEFA (Exhibit K1) and the Department of Treasury CFO will review and confirm the accuracy of the numbers reported.



# DISPOSITION

## OF PRIOR AUDIT RECOMMENDATIONS

The following financial and single audit recommendations are summarized from the Statewide Audit for Fiscal Years 2012 through 2017 and include only the recommendations not fully implemented as of our Fiscal Year 2017 Statewide Audit. The disposition is the implementation status as of June 30, 2018.

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 included with the current year finding. All findings classified as significant deficiencies or material weaknesses with a disposition of deferred will be listed in SECTION II: FINANCIAL STATEMENT FINDINGS and SECTION III: FEDERAL AWARDS FINDINGS following each department's current findings and will include a new recommendation number for Fiscal Year 2018.

DEPARTMENT OF AGRICULTURE	
RECOMMENDATION 2017-001	
STATUS	The Colorado State Fair Authority should continue the implementation of the Strategic Business Plan for long-term financial stability. This may also include continuing to work with the Colorado Department of Agriculture and the Joint Budget Committee to obtain additional appropriations in the State Long Bill, seeking new sources and increased contributions to ensure continued operations.
PARTIALLY IMPLEMENTED	NOTE: THE AUTHORITY IS CONTINUING TO IMPLEMENT ITS STRATEGIC BUSINESS PLAN. THE AUTHORITY IMPROVED ITS CASH FLOW BY \$1.1 MILLION FROM FISCAL YEAR 2017 TO 2018 AND PAID OFF ITS LOAN TO THE STATE TREASURY BY JUNE 30, 2018. THE AUTHORITY PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY JUNE 30, 2021.
CLASSIFICATION: OTHER MATTER	

DEPARTMENT OF CORRECTIONS	
RECOMMENDATION 2017-002	
STATUS	The Department of Corrections (Department) should strengthen its internal controls over inventory by:
A	<p>PARTIALLY IMPLEMENTED</p> <p>Establishing written procedures over the inventory reconciliation process involving Colorado Correctional Industries (CCI), and the general accounting office. The written procedures should address the monthly and yearly reconciliation process among the inventory counts, the CCI inventory tracking spreadsheet, and the Colorado Operations Resource Engine balances.</p> <p>NOTE: THE DEPARTMENT HAS DEVELOPED AND IMPLEMENTED A NEW PROCESS; HOWEVER THE DEPARTMENT HAS NOT FORMALLY DOCUMENTED THE NEW PROCESS. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY OCTOBER 2018.</p>
B	<p>IMPLEMENTED</p> <p>Establishing and implementing training procedures on inventory reconciliation processes to ensure that all staff are adequately trained.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-049	
STATUS	The Department of Corrections should strengthen its internal controls to ensure it complies with federal requirements for allowable costs and activities for the Wild Horse and Burro Resource Management program (WHIP) by:
A	<p>IMPLEMENTED</p> <p>Developing and implementing policies and procedures for allocating payroll costs to WHIP. These should include documentation requirements to support the actual amount of time staff spent on the WHIP and a reconciliation process for any payroll charges that are based on a budget estimate.</p>
B	<p>IMPLEMENTED</p> <p>Improving the supervisory review process over expenditures charged to the WHIP to ensure the expenditures are allowable under the grant award.</p>
C	<p>IMPLEMENTED</p> <p>Correcting known errors for payroll to ensure the Department's accounting records accurately reflect actual costs incurred for the WHIP.</p>



RECOMMENDATION 2017-050		
STATUS		The Department of Corrections should strengthen its internal controls to ensure it complies with the cash management requirements for the Wild Horse and Burro Resource Management program (WHIP) by:
A	PARTIALLY IMPLEMENTED	Revising its cash management policies and procedures to align with the Bureau of Land Management WHIP requirement to request actual cost reimbursements. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-043.
B	PARTIALLY IMPLEMENTED	Submitting a corrected reimbursement request for the noted errors related to the period of July 2016 through January 2017 based on actual costs incurred for this period and working with Bureau of Land Management staff to resolve identified differences in reimbursements, including returning federal WHIP funds, as appropriate. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-043.
C	IMPLEMENTED	Providing program staff and Department management charged with grant oversight ongoing training over cash management compliance.

RECOMMENDATION 2017-051		
STATUS		The Department of Corrections should strengthen its internal controls to ensure it complies with federal reporting requirements for the Wild Horse and Burro Resource Management program by:
A	PARTIALLY IMPLEMENTED	Updating and implementing grant procedures related to federal reporting, to include reconciliation of reports to supporting documentation; documented supervisory reviews of the reports to ensure accuracy; and retainage of all required support, including submission confirmations. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-043.
B	IMPLEMENTED	Providing training to all grant and internal audit staff on the requirements for federal reporting as specified under Uniform Guidance–Subpart F, including information on the Office of the State Auditor’s (OSA) responsibility for auditing the Department as part of the Statewide Single Audit.
C	PARTIALLY IMPLEMENTED	Working with the Bureau of Land Management (BLM) to provide accurate cumulative expenditures, either with a revised SF-425 report or some other method approved by BLM. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-043.
D	IMPLEMENTED	Developing grant communication procedures that require timely notification to the OSA and/or the Office of the State Controller’s when the Department receives a Single Audit request by a Federal agency.

RECOMMENDATION 2017-052		
STATUS		The Department of Corrections should strengthen its internal controls to ensure it complies with federal suspension and debarment requirements for the federal Wild Horse and Burro Resource Management (WHIP) program by:
A	IMPLEMENTED	Providing training to all grant staff on the federal compliance requirements associated with suspension and debarment.
B	IMPLEMENTED	Implementing procedures specifically addressing the federal requirements for the verification of entities to ensure they are not suspended or debarred by utilizing one or more of the methods described in 2 CFR 180.300.
C	IMPLEMENTED	Implementing a tracking method for all contracts associated with the WHIP and identifying an individual who will be responsible for monitoring procurement transactions to ensure that all future contracts for covered transactions incorporate federal language regarding entities being suspended or debarred.

OFFICE OF THE GOVERNOR	
RECOMMENDATION 2017-003	
STATUS	The Office of the Governor (Office) should strengthen its internal controls to ensure compliance with Governmental Accounting Standards Board (GASB) Statement No. 77 by:
A	IMPLEMENTED Developing and implementing formal written policies and procedures to create a comprehensive process to analyze current and future programs administered by the Office of Economic Development and International Trade to ensure that the Office accurately reports these programs as part of the Exhibit U2 to the Office of the State Controller in accordance with GASB Statement No. 77.
B	IMPLEMENTED Requiring Office staff to attend training on future GASB requirements, as applicable.

RECOMMENDATION 2017-004	
STATUS	The Governor’s Office of Information Technology (OIT) should prioritize staffing assignments to improve mainframe information security controls by:
A	NOT IMPLEMENTED Ensuring compliance with Colorado Information Security Policies (Security Policies or Policy) and internal agency procedures. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-004.
B	NOT IMPLEMENTED Working with the Department of Personnel & Administration (DPA) to clarify and document control responsibilities between DPA and OIT. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-004.

RECOMMENDATION 2017-006	
STATUS	The Governor’s Office of Information Technology (OIT) should prioritize staffing assignments to improve Colorado Personnel Payroll System (CPPS) change management controls by requiring regular reviews over access management to the CPPS test and production environments to ensure that access is provisioned appropriately.
NOT IMPLEMENTED	NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-005.

RECOMMENDATION 2017-007	
STATUS	The Governor’s Office of Information Technology (OIT) should identify and reprioritize staff to improve GenTax information security controls by establishing procedures to monitor audit logs and ensuring that all access to the GenTax database is logged according to Security Policy requirements. OIT should also review audit settings on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time.
NOT IMPLEMENTED	NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-010.

RECOMMENDATION 2017-008	
STATUS	The Governor's Office of Information Technology should improve oversight of vendor contract compliance by formalizing a methodology when accepting other information security standards/frameworks in lieu of Colorado Information Security Policies (Security Policies), including actions to be performed to monitor compliance with such exceptions over the life of such contracts, and maintaining documentation of the rationale, approval, and monitoring actions for these vendors.
PARTIALLY IMPLEMENTED	NOTE: OIT DEVELOPED A STANDARD OPERATING PROCEDURE (SOP) AND IMPLEMENTED A PROCESS THAT OUTLINES THE REQUIREMENTS TO REVIEW AND APPROVE A VENDOR'S ESTABLISHED SECURITY FRAMEWORK, IN LIEU OF COMPLIANCE WITH THE COLORADO INFORMATION SECURITY POLICIES. DUE TO THE TIMING OF OIT'S IMPLEMENTATION OF THE SOP, STAFF HAVE NOT BEEN ABLE TO DEMONSTRATE THE ONGOING MONITORING, TO ENSURE THE VENDOR MAINTAINS CERTIFICATION UNDER THE APPROVED SECURITY FRAMEWORK. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY DECEMBER 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-009	
STATUS	The Governor's Office of Information Technology (OIT) should ensure physical security over the State's main data center by:
A	<p>PARTIALLY IMPLEMENTED</p> <p>Establishing formalized access management processes to mitigate the specific related problems noted in the confidential finding.</p> <p>NOTE: OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY OCTOBER 2018.</p>
B	<p>PARTIALLY IMPLEMENTED</p> <p>Ensuring compliance with Colorado Information Security Policies, OIT Cyber Policies, and OIT's data center standard operating procedures, related to physical access management.</p> <p>NOTE: OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY APRIL 2019.</p>
C	<p>DEFERRED</p> <p>Establishing formalized policies, procedures and written agreements over physical access to mitigate the specific related problems noted in the confidential finding.</p> <p>NOTE: OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JANUARY 2020 IMPLEMENTATION DATE.</p>
D	<p>DEFERRED</p> <p>Establishing formalized policies, procedures and written agreements over physical access to mitigate the specific related problems noted in the confidential finding.</p> <p>NOTE: OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JANUARY 2020 IMPLEMENTATION DATE.</p>
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2017-010	
STATUS	The Governor's Office of Information Technology (OIT) should continue to require all OIT staff to annually complete training on the Security Policies and improve information technology internal controls by reconfiguring the online learning system to ensure it will document, record, and maintain OIT staff training records during the completion of annual training conducted during Fiscal Year 2018 and beyond.
PARTIALLY IMPLEMENTED	NOTE: WHILE OIT DID WORK WITH THE VENDOR TO CORRECT THE SYSTEM REPORTING PROBLEM, THE REPORTS GENERATED FROM THE TRAINING SYSTEM DO NOT CONTAIN A DATE STAMP TO SHOW WHEN THE REPORT WAS PULLED AND FOR WHAT TIME PERIOD. FURTHER, OIT DID NOT IMPLEMENT PROCEDURES TO OUTLINE HOW TO PULL REPORTS FROM THE TRAINING SYSTEM TO ENSURE OIT STAFF HAVE COMPLETED THE ANNUAL TRAINING REQUIREMENT. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY AUGUST 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-011	
STATUS	
The Governor’s Office of Information Technology should strengthen its internal controls over capital assets by:	
A	IMPLEMENTED
Updating its current capital asset policies and procedures to incorporate a follow-up process in regard to unclear invoices and developing detailed guidance to analyze expenditures to ensure they are capitalized or expensed in compliance with Governmental Accounting Standards Board Statement No. 51 (GASB 51), the Office of the State Controller’s <i>Fiscal Procedures Manual</i> (Manual), and State Fiscal Rules.	
B	IMPLEMENTED
Ensuring that the current review process over capital asset transactions and related supporting information is performed with sufficient detail to properly capitalize or expense the costs in accordance with GASB 51, the Manual, and State Fiscal Rules.	

RECOMMENDATION 2017-012 AND 2016-007	
STATUS	
The Governor’s Office of Information Technology (OIT) should improve internal controls over its service level commitment processes with other Executive Branch agencies by:	
A	IMPLEMENTED
Documenting a written service level commitment procedure and communicating it to OIT staff responsible for drafting and managing service level commitments between OIT and the Executive Branch agencies.	
B	IMPLEMENTED
Finalizing a service level commitment template that clearly outlines the minimum requirements. This template should be included with the service level commitment procedure recommended in PART A.	
C	IMPLEMENTED
Instituting a tracking mechanism to ensure that service level commitments are in place, reviewed, and updated, as necessary.	

RECOMMENDATION 2017-013 AND 2016-011	
STATUS	
The Governor’s Office of Information Technology (OIT) should improve oversight of CGI, as the CORE application’s third-party service provider, to ensure compliance with the Colorado Information Security Policies (Security Policy or Policies) by:	
A	IMPLEMENTED
Amending the CGI contract as necessary to clearly and unambiguously state that the contractor is required to comply with all current and future updated State of Colorado Information Security Policies. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.	
B	DEFERRED
Ensuring it has a process and effective mechanism in place to assess CGI for compliance with the CISPs including ensuring that CGI’s policies and procedures for CORE comply with the Security Policies. NOTE: OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2018 IMPLEMENTATION DATE.	
C	PARTIALLY IMPLEMENTED
Amending the CGI contract as necessary to assign DPA/OSC primary responsibility for contract oversight, while stipulating that OIT should continue to ensure compliance with the Security Policies. NOTE: OIT DID NOT CLARIFY THE CONTRACT MONITORING RESPONSIBILITIES WITH DPA/OSC BY THE END OF FISCAL YEAR 2018. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2018.	

CLASSIFICATION: SIGNIFICANT DEFICIENCY

RECOMMENDATION 2017-014, 2016-015, AND 2015-006		
STATUS		The Governor's Office of Information Technology (OIT) should improve information technology service agreement controls by:
A	PARTIALLY IMPLEMENTED	<p>Formalizing an agreement with the State Internet Portal Authority (SIPA) to ensure that SIPA complies with Colorado Information Security Policies, includes provisions required by OIT's vendor management policy and other applicable legal and regulatory information security requirements, and requires OIT's review and approval of any contract initiated by an Executive Branch agency for IT services provided by SIPA. This could be accomplished through a master agreement to ensure coverage of all state contracts.</p> <p>NOTE: WHILE OIT WORKED WITH THE STATE INTERNET PORTAL AUTHORITY TO FORMALIZE A MASTER AGREEMENT, THE PARTIES WERE UNABLE TO FINALIZE THIS AGREEMENT BY THE END OF FISCAL YEAR 2018. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2019.</p>
B	IMPLEMENTED	<p>Instituting an effective mechanism to track vendor agreements with SIPA.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2016.</p>
C	IMPLEMENTED	<p>Communicating with Executive Branch agencies OIT's responsibility to review and approve all SIPA contracts, in the event a formalized agreement is not put in place, as described in PART A.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2017.</p>
D	PARTIALLY IMPLEMENTED	<p>Updating all existing and future information technology service contracts between Executive Branch agencies and SIPA, as applicable, to comply with Colorado Information Security Policies and include the provisions required by the OIT's vendor management policy and other applicable legal and regulatory information security requirements, in the event that a formalized agreement is not put in place, as described in PART A.</p> <p>NOTE: WHILE OIT WORKED WITH THE STATE INTERNET PORTAL AUTHORITY TO FORMALIZE A MASTER AGREEMENT, THE PARTIES WERE UNABLE TO FINALIZE THIS AGREEMENT BY THE END OF FISCAL YEAR 2018. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2019.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-015, 2016-017, AND 2015-025		
STATUS		The Governor's Office of Information Technology should strengthen information security system operations, and change management controls over the State's accounting system, the Colorado Operations Resource Engine (CORE) interface server by:
A	NOT IMPLEMENTED	<p>Enforcing existing information security system configuration policies and procedures for the CORE interface server.</p> <p>NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-011.</p>
B	IMPLEMENTED	<p>Enforcing existing change management policies and procedures to ensure that requests for change (RFC)s are assigned to appropriate technical teams and personnel and that change requests are only closed upon verification that the requests have been adequately fulfilled.</p>
C	IMPLEMENTED	<p>Ensuring that the interface server is configured as required in the OIT RFC, which was closed inappropriately before applying the change.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2017.</p>

RECOMMENDATION 2017-016 AND 2016-044		
STATUS		The Governor’s Office of Information Technology (OIT) should improve GenTax information security controls by:
A	IMPLEMENTED	Disabling GenTax system access upon notification from the Department, as required by Security Policies. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	IMPLEMENTED	Granting GenTax new user access to the system in accordance with Security Policies by requiring that user access roles be clearly listed on the access request forms. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	NOT IMPLEMENTED	Working with the Department of Revenue (Department) to configure the Department’s operating system to automatically disable users after 90 days of inactivity, as required by Security Policies. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-009.

RECOMMENDATION 2017-017 AND 2016-046		
STATUS		The Governor’s Office of Information Technology (OIT) should improve GenTax information security controls by:
A	IMPLEMENTED	Ensuring that account management criteria is followed when assigning support staff to the GenTax application and supporting systems. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	NOT IMPLEMENTED	Including account management criteria for periodic user access reviews performed on the GenTax supporting systems. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-008.
C	IMPLEMENTED	Establishing timelines for management to provide notification of user access removal to the access control team.
D	NOT IMPLEMENTED	Following and documenting compliance with Colorado Information Security Policy requirements. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-008.

RECOMMENDATION 2017-028		
STATUS		The Governor’s Office of Information Technology (OIT) should work with the Department of Labor and Employment to improve internal controls over the Colorado Unemployment Benefits System (CUBS), Colorado Automated Tax System (CATS), and the Colorado Labor and Employment Applicant Resource (CLEAR) by:
A	PARTIALLY IMPLEMENTED	Developing and establishing adequate processes to comply with Security and OIT Cyber Policies, and IRS Publication 1075. NOTE: OIT IS WORKING WITH THE DEPARTMENT AND IS IN THE PROCESS OF DEVELOPING AND ESTABLISHING ADEQUATE PROCESSES TO COMPLY WITH SECURITY POLICIES, OIT CYBER POLICIES, AND IRS PUBLICATION 1075. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2018.
B	PARTIALLY IMPLEMENTED	Reconfiguring system settings and refining practices to mitigate the specific problems noted in the confidential finding related to account management. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-022.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-030	
STATUS	Once the Unemployment Insurance Modernization project is implemented and operational, the Governor's Office of Information Technology (OIT) should ensure that logging, monitoring, and reporting capabilities are in place; logs are reviewed and analyzed for inappropriate activity; and audit records are retained in accordance with applicable security requirements as agreed upon with the Department of Labor and Employment and in compliance with Colorado Information Security and OIT Cyber Policies.
DEFERRED	NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2016-005	
STATUS	The Office of the Governor (Office) should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by:
A	IMPLEMENTED Developing, documenting, and implementing procedures for disabling CORE user access in a timely manner for employees that leave the Office. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	IMPLEMENTED Establishing and implementing a process to periodically reconcile CORE access for all staff to ensure that access is disabled for former employees.

RECOMMENDATION 2016-008	
STATUS	The Governor's Office of Information Technology (OIT) should improve logical access controls over the CORE interface server by:
A	PARTIALLY IMPLEMENTED Implementing appropriate account management controls to ensure compliance with all relevant information security and user account management policies. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-011.
B	PARTIALLY IMPLEMENTED Training OIT staff on all relevant information security and user account management policies. NOTE: INCLUDED AS PART OF FISCAL YEAR 2017 RECOMMENDATION 2017-010.
C	IMPLEMENTED Establishing a mechanism to hold staff accountable for following relevant information security and user account management policies. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.

RECOMMENDATION 2016-010	
STATUS	The Governor's Office of Information Technology (OIT) should work with the Department of Personnel & Administration, as needed, to improve KRONOS's general computer controls by documenting and testing a disaster recovery plan for KRONOS that incorporates all components listed in Colorado Information Security Policies
PARTIALLY IMPLEMENTED	NOTE: OIT DID NOT DOCUMENT A DISASTER RECOVERY PLAN FOR KRONOS. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY AUGUST 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	



DEPARTMENT OF HEALTH CARE POLICY AND FINANCING	
RECOMMENDATION 2017-018	
STATUS	The Department of Health Care Policy and Financing should strengthen its internal controls over capital assets by:
A	PARTIALLY IMPLEMENTED Updating its capital asset policies and procedures to ensure that it is in compliance with Governmental Accounting Standards Board Statement No. 51 (GASB 51), the Office of the State Controller's <i>Fiscal Procedures Manual</i> (Manual), and State Fiscal Rules. NOTE: THE DEPARTMENT UPDATED ITS PROCEDURES DURING FISCAL YEAR 2018; HOWEVER, IT DID NOT IMPLEMENT THEM UNTIL AFTER THE FISCAL YEAR ENDED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2018.
B	IMPLEMENTED Implementing an adequate review process over capital asset costs, including information provided by other divisions within the Department, and ensuring that the information is accurate and complete prior to capitalizing or expensing the costs in accordance with GASB 51, the Manual, and State Fiscal Rules.
C	IMPLEMENTED Completing an analysis and reconciliation of all capitalized expenditures and depreciation and/or amortization, as applicable, related to the COMMIT project, including payroll, recorded in the State's accounting system, the Colorado Operations Resource Engine, and working with Office of the State Controller to correct the errors.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-019 AND 2016-021	
STATUS	The Department of Health Care Policy and Financing (Department) should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by:
A	IMPLEMENTED Updating, implementing, and complying with its own procedures for disabling CORE user access in a timely manner for employees that leave the Department. This should include establishing a specific timeframe and steps for disabling user accounts.
B	IMPLEMENTED Reconciling CORE access to current employee listings on a monthly basis to ensure that access is appropriately disabled.
C	IMPLEMENTED Cross training other employees within the finance division to ensure monthly CORE access reconciliations are performed.

RECOMMENDATION 2017-053	
STATUS	The Department of Health Care Policy and Financing should improve controls over its financial reporting internal controls, and to ensure compliance with federal regulations, by holding vendors accountable for contract provisions, including compliance with providing SOC 1, Type II reporting requirements, as well as reports from related subservice organizations, on an annual basis, for systems implemented under the COMMIT project. The reports should cover all managed system components, including database controls, relevant to internal controls over financial reporting.
DEFERRED	NOTE: THE DEPARTMENT PLANS TO FULLY IMPLEMENT THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: MATERIAL WEAKNESS	



RECOMMENDATION 2017-054	
STATUS	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the Medicaid Program by:
A	NOT IMPLEMENTED Providing training to the counties and Medical Assistance (MA) sites to ensure that caseworkers are updating information in the Colorado Benefits Management System (CBMS) in a timely manner, maintaining the required documentation to support eligibility, entering information correctly into CBMS, and processing applications in a timely manner. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-044.
B	PARTIALLY IMPLEMENTED Resolving CBMS system issues to ensure correct beneficiary information is displayed and processed, and that CBMS enrolls beneficiaries into the correct Medicaid program. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-044.
C	NOT IMPLEMENTED Ensuring CBMS matches supporting documentation in the case file when updating the information in the system. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-044.
D	DEFERRED Resolving the discrepancy with the Department <i>User Reference Guide</i> that is defined in the state regulations by providing the document or updating the regulation. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-055	
STATUS	The Department of Health Care Policy and Financing should improve its controls over providers participating in the Medicaid program by:
A	DEFERRED Ensuring that provider licensing information contained in Colorado interChange is current, and ensuring that providers are appropriately licensed and in compliance with federal regulations while enrolled in the program. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
B	DEFERRED Documenting policies and procedures for the monitoring process over its Medicaid provider eligibility fiscal agent to ensure that the fiscal agent is in compliance with their contract. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2017-056	
STATUS	The Department of Health Care Policy and Financing should improve its internal controls over the timely processing of medical claims for the Medicaid program by:
A	DEFERRED Ensuring that monthly claims payment monitoring reports are generated and reviewed by the Department throughout the fiscal year. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
B	DEFERRED Documenting policies and procedures over the timely processing of claims payments to ensure the fiscal agent is in compliance with its contract, including a requirement for appropriate documentation to substantiate that monitoring activities were conducted. NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2017-057	
STATUS	The Department of Health Care Policy and Financing should comply with the Federal Funding Accountability and Transparency Act’s reporting requirements for the Medicaid and Children’s Basic Health Plan programs.
PARTIALLY IMPLEMENTED	NOTE: THE DEPARTMENT DEVELOPED POLICIES AND PROCEDURES FOR FFATA REPORTING AND SUBMITTED REPORTS AS OF JUNE 30, 2018. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY JULY 2018.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-058	
STATUS	The Department of Health Care Policy and Financing should develop and implement procedures to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations issued by the Office of Management and Budget.
DEFERRED	NOTE: THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2017-059 AND 2016-051	
STATUS	The Department of Health Care Policy and Financing should improve its controls over the Medicaid and Children’s Health Insurance Program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements. Specifically, it should:
A NOT IMPLEMENTED	Ensure that the new provider enrollment system is appropriately marking the results of the database matches. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-046.
B NOT IMPLEMENTED	Provide and maintain clear documentation within application records to demonstrate compliance with federal requirements and state regulations. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-046.
C NOT IMPLEMENTED	Establish a process to obtain required information to complete Social Security Administration Death Master File database checks during enrollment and monthly post enrollment checks for owners, agents, and managing employees to ensure that they are not excluded from participating in the Medicaid program NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-046.
D IMPLEMENTED	Revalidate all existing providers as required by federal regulations.
E IMPLEMENTED	Ensure that post-enrollment site visits of providers who are designated as “moderate” or “high” categorical risks are completed in accordance with federal requirements upon implementation of Colorado interChange.

RECOMMENDATION 2017-060 AND 2016-052	
STATUS	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over third-party “service organizations” systems for Medicaid Management Information System (MMIS) and Colorado Benefits Management System (CBMS) by:
A	PARTIALLY IMPLEMENTED Establishing a formal process to review SSAE 16 reports for MMIS and CBMS SSAE 16 reports. NOTE: THE DEPARTMENT DRAFTED PROCEDURES FOR ITS PROCESS TO REVIEW THE STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS (SSAE) REPORTS. ADDITIONALLY, THE DEPARTMENT IS CURRENTLY IN THE PROCESS OF UPDATING THE POSITION DESCRIPTION FOR THE PERSON RESPONSIBLE FOR REVIEWING THE SSAE REPORTS. THE POSITION DESCRIPTION WILL INCLUDE TASKS SPECIFIC TO REVIEWING THE REPORTS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS BY FEBRUARY 2019.
B	IMPLEMENTED Instituting and documenting a monitoring process over its third-party service organizations to ensure they are held accountable for information system controls over the MMIS and CBMS, and that exceptions noted in the SSAE 16 reports are remediated in a timely manner.
C	IMPLEMENTED Ensuring that Complementary User Entity Controls noted in the SSAE 16 reports are fully assessed and implemented by the Department.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-061 AND 2016-053	
STATUS	The Department of Health Care Policy and Financing should improve its controls over subrecipient monitoring for the Medicaid and the State Children’s Health Insurance Program by updating its current subrecipient monitoring policies to ensure compliance with Uniform Guidance, including performing the required risk assessments.
PARTIALLY IMPLEMENTED	NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-049.

RECOMMENDATION 2016-054	
STATUS	The Department of Health Care Policy and Financing (Department) should strengthen its internal control policies and procedures addressing effective supervisory review processes over federal reporting by:
A	IMPLEMENTED Ensuring that the Federal Financial Reports and its associated supporting documentation are accurate and complete prior to submission to the federal government.
B	IMPLEMENTED Cross training other employees within the finance division to ensure detailed reviews are performed. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.

RECOMMENDATION 2016-056 AND 2015-034	
STATUS	The Department of Health Care Policy and Financing should continue to work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of health and safety certifications by:
A	IMPLEMENTED Updating the tracking spreadsheet with completed survey dates. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	IMPLEMENTED Formalizing the process of following up with DPHE on survey completion deficiencies, once identified. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED Modifying the Medicaid Management Information System to automate the process for denying claims for facilities without current certifications in place for participation in the Medicaid program.

RECOMMENDATION 2016-059 AND 2015-037	
STATUS	The Department of Health Care Policy and Financing (Department) should strengthen controls to enforce proper authorizations and payments for non-preferred, restricted, and emergency prescription drug claims in the Medicaid program by:
A	IMPLEMENTED Implementing processes to keep its pharmacy benefits management system updated with current information on all drugs that require prior authorizations. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
B	IMPLEMENTED Implementing functionality in its pharmacy benefits management system to eliminate the ability for pharmacies to override emergency fill authorizations and to clearly identify each prescription that is an emergency fill. Once this system functionality is implemented, the Department should monitor aggregate data on a routine basis for proper use of emergency fills. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED Implementing a routine risk-based claims review process to identify and address improper prescription drug claims that do not have prior authorizations, and provide information to update the pharmacy benefits management system. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
D	IMPLEMENTED Reviewing the 5,154 prescription drug claims identified by this audit, which did not comply with state regulations, and recovering the questioned costs, as appropriate, from the pharmacies that received the funds.

RECOMMENDATION 2016-060 AND 2015-038	
STATUS	The Department of Health Care Policy and Financing (Department) should implement effective processes to ensure the appropriate utilization of prescription drugs by recipients and address overutilization within the Medicaid program by:
A	PARTIALLY IMPLEMENTED Implementing special restrictions over the prescription drugs that a recipient receives through Medicaid if he or she meets established overutilization criteria. The Department should consider implementing various types of restrictions, such as on the number of prescriptions, drug types, and/or drug combinations that the over utilizing recipient receives within a set time frame, and on the number of providers who can prescribe to the recipient through Medicaid. NOTE: THE DEPARTMENT IMPLEMENTED A NEW PHARMACY BENEFITS MANAGEMENT SYSTEM DURING FISCAL YEAR 2017, BUT IS STILL WORKING TO PROGRAM THE SYSTEM TO INCLUDE SPECIAL RESTRICTIONS ON PRESCRIPTION DRUGS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY OCTOBER 2018.
B	IMPLEMENTED Analyzing the claims paid for the 17 recipients who appeared to over utilize prescription drugs through Medicaid, notifying the recipients' prescribers of potential overutilization, and based on the results of the analyses, referring the recipients to the Department's Drug Utilization Review Program and to law enforcement for investigation, as appropriate. NOTE: IMPLEMENTED IN FISCAL YEAR 2016.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2016-061 AND 2015-039	
STATUS	The Department of Health Care Policy and Financing (Department) should strengthen controls to detect and prevent health care provider fraud, abuse, and misuse related to prescription drugs in the Medicaid program by:
A IMPLEMENTED	Implementing system controls, such as in the Medicaid Management Information System (MMIS) and pharmacy benefits management system, to automatically deny claims originating from excluded providers and terminated providers. This should include updating both MMIS and the pharmacy benefits management system to include National Provider ID's for all Medicaid providers and requiring pharmacies to enter these IDs for all claims.
B IMPLEMENTED	Implementing a periodic review of prescription drug claims data to identify those originating from excluded and terminated providers, and recovering payments for the claims, as appropriate. This should include recovering payments for those unallowable claims identified by the audit, as appropriate.
C IMPLEMENTED	Implementing routine processes to identify high risk prescribers using comprehensive risk criteria, periodically reviewing these prescribers' prescription drug claims, and referring them to the State's Medicaid Fraud and Control Unit for investigation, as appropriate, when their prescribing practices appear fraudulent. NOTE: IMPLEMENTED IN FISCAL YEAR 2016.

RECOMMENDATION 2013-026 AND 2012-026	
STATUS	The Department of Health Care Policy and Financing (Department) should continue working with the federal Centers for Medicare and Medicaid Services regarding the appropriate manner for reclassifying payments between the Children's Basic Health Plan (CBHP) and Medicaid programs. The Department should then develop and implement applicable policies and procedures based on the federal guidance received.
PARTIALLY IMPLEMENTED	NOTE: THE DEPARTMENT CONSULTED WITH THE FEDERAL AWARDED AGENCY AND RETURNED THE FULL AMOUNT OF THE FEDERAL CBHP FUNDS IDENTIFIED IN THE AUDIT RECOMMENDATION FOR PAYMENTS MADE ON BEHALF OF CLIENTS THAT SHOULD HAVE BEEN COVERED UNDER MEDICAID. THE DEPARTMENT IS IN THE PROCESS OF DRAFTING POLICIES AND PROCEDURES FOR IDENTIFYING AND CLAIMING THE EXPENDITURE AMOUNTS THAT WOULD HAVE BEEN INCURRED FOR SUCH CLIENTS UNDER MEDICAID. THE DEPARTMENT HAS INDICATED IT WILL FINALIZE THE PROCEDURES ONCE THE IMPLEMENTATION OF THE STATE'S NEW HUMAN RESOURCE INFORMATION SYSTEM (HRIS) IS IMPLEMENTED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY MARCH 2019. CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL

ADAMS STATE UNIVERSITY	
RECOMMENDATION 2017-020	
STATUS	Adams State University should continue to identify opportunities for revenue growth by considering new strategies in its recruitment efforts and by considering alternative avenues of financing. In addition, the University should search for efficiencies in its operations to decrease expenses and to minimize future losses.
DEFERRED	NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE AUGUST 2019 IMPLEMENTATION DATE. CLASSIFICATION: OTHER MATTER

RECOMMENDATION 2017-021	
STATUS	
Adams State University should improve its internal controls over financial activities by:	
A	PARTIALLY IMPLEMENTED
Ensuring that the University's formal policies and procedures over all financial activities are put into practice.	
NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-016.	
B	PARTIALLY IMPLEMENTED
Ensuring proper segregation of duties is present at the transactional and reconciliation level, and a secondary review is conducted over all transactions and bank reconciliations.	
NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-016.	
C	PARTIALLY IMPLEMENTED
Providing adequate training to staff over the effective implementation of policies and procedures.	
NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-016.	
D	IMPLEMENTED
Following the procedures in accordance with the University's Financial Management Manual to assess the collectability of student accounts receivable and adjust the allowance for doubtful accounts based on the assessment.	

AURARIA HIGHER EDUCATION CENTER	
RECOMMENDATION 2017-022	
STATUS	
AHEC should ensure compliance with relevant accounting standards by:	
A	IMPLEMENTED
Developing and implementing policies and procedures to record pension liability balances.	
B	IMPLEMENTED
Increasing training for staff creating and approving journal entries for pension liability balances and new staff to ensure an understanding of the accounting policies and procedures.	
C	IMPLEMENTED
Developing, documenting, and implementing policies and procedures to reconcile cash accounts, including Treasury cash and due to/from other accounts, on a monthly basis.	
D	IMPLEMENTED
Developing, documenting, and implementing policies and procedures to ensure assets are properly capitalized, construction in progress balances are reviewed for existence, and capital assets are supported by appropriate documentation.	
E	IMPLEMENTED
Working with the MIP consultant to develop reports in MIP that provide detailed information of accounts payable and implementing a process to reconcile these reports to the general ledger.	
F	IMPLEMENTED
Updating the accrual policy to determine an appropriate threshold for evaluating invoices received after close that should be accrued and consistently applying the policy.	

RECOMMENDATION 2017-023	
STATUS	
AHEC should strengthen its internal controls over financial reporting to ensure compliance with statutory reporting requirements by:	
A	IMPLEMENTED
Evaluating Accounting Services resources to ensure staffing is commensurate with workload and that staff are properly trained on the MIP system and financial reporting processes, and Office of the State Controller requirements, including deadlines.	
B	IMPLEMENTED
Developing, documenting, and implementing policies and procedures to timely reconcile MIP and the Colorado Operations Resource Engine (CORE).	
C	IMPLEMENTED
Addressing system challenges preventing the timely reconciliation of CORE and MIP. Specifically, the Center should work with its consultant to investigate and correct feed errors between MIP and CORE and complete the automated reconciliation.	
D	IMPLEMENTED
Documenting difficulties encountered in the MIP implementation to identify areas to improve for future system implementations.	
E	IMPLEMENTED
Evaluating system capabilities to not allow the same user to create and post the same journal entry and implementing the controls, as applicable.	
F	IMPLEMENTED
Implementing formal documented policies and procedures regarding requirements for reviews of journal entries, including requirements for supervisory reviews and hard copy sign-offs and comparisons of all entries posted in MIP to the manual journal entry sign off, and training staff on the policies.	

RECOMMENDATION 2017-024		
STATUS		AHEC should prioritize staff time to improve information technology controls to safeguard information contained in MIP by:
A	IMPLEMENTED	Developing, documenting, and implementing IT policies and procedures, including those related to system account management and change management.
B	IMPLEMENTED	Ensuring compliance with the National Institute of Standards and Technology (NIST) security framework to mitigate the specific related problems noted in the confidential finding.
C	IMPLEMENTED	Formalizing account management procedures, as well as documenting and retaining evidence to mitigate the specific related problems noted in the confidential finding.
D	IMPLEMENTED	Ensuring compliance with the National Institute of Standards and Technology (NIST) security framework to mitigate the specific related problems noted in the confidential finding.
E	IMPLEMENTED	Ensuring compliance with the National Institute of Standards and Technology (NIST) security framework to mitigate the specific related problems noted in the confidential finding.
F	IMPLEMENTED	Developing, documenting, and implementing program change controls to mitigate the specific related problems noted in the confidential finding.

RECOMMENDATION 2017-025		
STATUS		AHEC should improve information technology controls to safeguard information contained in CORE by developing, documenting, and implementing procedures for:
A	IMPLEMENTED	Disabling CORE user access in a timely manner for employees that leave the Center.
B	IMPLEMENTED	Periodically reconciling CORE access for all staff to ensure that access is disabled appropriately for terminated employees.

COLORADO COMMUNITY COLLEGE SYSTEM		
RECOMMENDATION 2017-062		
STATUS		The Colorado Community College System should ensure the various community colleges meet Title IV reporting requirements by:
A	IMPLEMENTED	Ensuring that Morgan Community College, Northeastern Junior College, and Pueblo Community College continue to identify and resolve errors noted on roster files and resubmit corrections to NSLDS within the required 10 business-day timeframe, which should include continuing to obtain and utilize the SCHER5 report.
B	IMPLEMENTED	Assisting Front Range Community College in developing policies and procedures to obtain and utilize the SCHER5 report to identify and resolve errors noted on roster files and resubmit corrections to NSLDS within the required 10 business-day timeframe.

RECOMMENDATION 2017-063		
STATUS		The Colorado Community College System should provide oversight and training to assist Northeastern Junior College with implementing internal controls over Direct Loan Student Account Statement data file reconciliations. The internal controls should include establishing policies and procedures to help ensure the SAS data files are obtained, reconciliations performed between the SAS data files and the institutional records, and the documentation maintained on a monthly basis.
IMPLEMENTED		



COLORADO STATE UNIVERSITY–SYSTEM	
RECOMMENDATION 2017-064	
STATUS	Colorado State University–System should improve internal controls over Student Financial Aid Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by:
A	IMPLEMENTED Continuing to develop and implement policies and procedures to ensure participating students' enrollment information is reported to NSLDS accurately and within 60 days for all students with a change in enrollment occurring during the school year. Specifically, the policies and procedures should include steps to ensure information provided to NSLDS is accurate and to follow up with NSLDS, as appropriate, to resolve issues if files are not being submitted in a timely manner.
B	IMPLEMENTED Continuing to work with the National Student Clearinghouse to identify and resolve errors noted on roster files and resubmit corrections to NSLDS within the required 15 business-day timeframe.

DEPARTMENT OF HUMAN SERVICES	
RECOMMENDATION 2017-065	
STATUS	The Department of Human Services (Department) should strengthen its internal controls over the Colorado Child Care Assistance Program (CCCAP or Program) by:
A	PARTIALLY IMPLEMENTED Continuing to provide detailed training to county caseworkers over CCCAP program areas and internal control procedures, including areas to address the issues identified in the audit. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-063.
B	PARTIALLY IMPLEMENTED Improving the Program's follow-up on the quality assurance review process to ensure that caseworkers follow the CCCAP's policy and procedure manual regarding case file documentation, timely processing of applications and redeterminations, and proper data entry and income calculations. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-063.
C	NOT IMPLEMENTED Continuing to work on Child Care Automated Tracking System issues that caused incorrect parental fee calculations. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-063.

RECOMMENDATION 2017-066	
STATUS	The Department of Human Services should work with the Governor's Office of Information Technology to strengthen information technology general controls over the Childcare Automated Tracking System (CHATS) by:
A	NOT IMPLEMENTED Implementing separation of duties and access management procedures to address the problems identified in the detailed confidential finding. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-062.
B	NOT IMPLEMENTED Developing and communicating separation of duties and access management policies and procedures for CHATS, as identified in the detailed confidential finding. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-062.



RECOMMENDATION 2017-067		
STATUS		The Department of Human Services (Department) should improve its internal controls over licensed child care providers under the Child Care Development Fund provider inspection process by:
A	PARTIALLY IMPLEMENTED	Strengthening its monitoring process to ensure that licensing staff maintain required documentation in provider inspection files, follow up on untimely submitted provider responses, and ensure providers acknowledge inspection reports (Reports) at the time they receive the Reports. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-064.
B	PARTIALLY IMPLEMENTED	Ensuring that child care licensing specialists receive additional training on specific requirements for the inspection processes defined within the Department's Standard Operating Procedures. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-064.

RECOMMENDATION 2017-068		
STATUS		The Department of Human Services (Department) should strengthen its internal controls and processes over the cash management of grant programs by:
A	IMPLEMENTED	Working with the Colorado Department of the Treasury to identify the appropriate draw patterns for its federal programs to ensure an interest neutral movement of funds and adjusting draw patterns contained in the Treasury-State Cash Management Improvement Act Agreement, as appropriate.
B	IMPLEMENTED	Creating procedures to set the draw request dates submitted via federal draw systems to meet the required draw patterns.
C	IMPLEMENTED	Developing a plan to perform outstanding cash management reconciliations of grant activity prior to July 2016 to identify any remaining outstanding funds that should be requested from the federal programs.

RECOMMENDATION 2017-069		
STATUS		The Department of Human Service (Department) should strengthen its internal controls over the preparation of the Exhibit K1, <i>Schedule of Federal Assistance</i> by:
A	IMPLEMENTED	Training staff on Exhibit K1 reporting requirements, including requirements for direct and pass-through expenditure classification, to ensure expenditures are reported appropriately on the Exhibit K1.
B	IMPLEMENTED	Improving the supervisory review process to provide for a complete and thorough review and approval of the Exhibit K1 completed by the Department.

RECOMMENDATION 2017-070 AND 2016-076		
STATUS		The Department of Human Services (Department) should strengthen its internal controls over third-party service organizations systems by:
A	PARTIALLY IMPLEMENTED	Establishing policies and procedures over reviews associated with the SSAE 16 reports. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-065.
B	PARTIALLY IMPLEMENTED	Documenting the review process over its third-party service providers to ensure that they are held accountable for information system controls over their systems and that the exceptions noted in the SSAE 16 reports are remediated in a timely manner. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-065.
C	PARTIALLY IMPLEMENTED	Ensuring that Complementary User Entity Controls noted in the SSAE 16 reports are fully assessed and implemented by the Department. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-065.

RECOMMENDATION 2016-077	
STATUS	The Department of Human Services (Department) should improve its internal controls over federal grant subrecipient monitoring requirements by:
A	<p>PARTIALLY IMPLEMENTED</p> <p>Instituting a supervisory review process over the Internal Audit Division's accumulated subrecipient tracking data to ensure required information is accurate and agrees to subrecipient-provided information and subrecipient Single Audit reports and that Division staff follow up with subrecipients on errors identified in Single Audit reports and in subrecipients' reporting to the Department to ensure that errors are corrected.</p> <p>NOTE: THE DEPARTMENT'S INTERNAL AUDIT DIVISION CREATED AN AUTOMATED SYSTEM FOR TRACKING SUBRECIPIENT SINGLE AUDIT REPORT SUBMISSIONS AND INSTITUTED SUPERVISORY REVIEWS. HOWEVER, THE DIVISION DID NOT BEGIN NOTIFYING COUNTIES AND COUNTY AUDITORS OF SPECIFIC ERRORS IN THE SUBRECIPIENT AUDIT REPORTS UNTIL JANUARY 2018. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY MARCH 2020.</p>
B	<p>IMPLEMENTED</p> <p>Requiring that Division staff implement a process to reconcile subrecipient information provided by each of the Department's program divisions to information obtained by the Division and from the Department's subrecipients, as appropriate.</p>
C	<p>IMPLEMENTED</p> <p>Updating the Department's subrecipient monitoring policies and procedures, as applicable, to reflect changes due to the implementation of federal <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance) and the State's financial accounting system, the Colorado Operations Resource Engine, or CORE, as appropriate.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2017.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2013-7	
STATUS	The Department of Human Services (Department) should improve controls over payroll and ensure the enforcement of policies and procedures by:
A	<p>IMPLEMENTED</p> <p>Reviewing payroll adjustments to ensure that they are calculated correctly.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2014.</p>
B	<p>PARTIALLY IMPLEMENTED</p> <p>Ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review.</p> <p>NOTE: THE DEPARTMENT DEVELOPED AN INTERIM PROCESS FOR CERTIFYING TIME SHEETS WHILE WAITING FOR THE IMPLEMENTATION OF THE STATE'S NEW TIMEKEEPING SYSTEM. HOWEVER, WE IDENTIFIED ISSUES WITH TIMELY CERTIFICATION DURING OUR FISCAL YEAR 2018 AUDIT. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION UPON IMPLEMENTATION OF THE STATE'S NEW HUMAN RESOURCES INFORMATION SYSTEM, CURRENTLY SCHEDULED TO BE IMPLEMENTED IN SUMMER 2019.</p>
C	<p>IMPLEMENTED</p> <p>Ensuring that employees' Personnel Action Forms are completed accurately.</p> <p>NOTE: IMPLEMENTED IN FISCAL YEAR 2014.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

DEPARTMENT OF LABOR AND EMPLOYMENT	
RECOMMENDATION 2017-026	
STATUS	The Department of Labor and Employment (Department) should strengthen its account management internal controls over the Colorado Operations Resource Engine (CORE) system by implementing an effective review process to ensure that access to the system is appropriate, including reviewing for terminated users and current users with multiple IDs to disable such access in a timely manner in accordance with departmental procedures and Office of the State Controller's requirements.
IMPLEMENTED	

RECOMMENDATION 2017-027	
STATUS	The Department of Labor and Employment (Department) should work with the Governor’s Office of Information Technology (OIT), and the CLEAR vendor, as applicable, to improve internal controls over the Colorado Unemployment Benefits System (CUBS), Colorado Automated Tax System (CATS), and the Colorado Labor and Employment Applicant Resource (CLEAR) by:
A	<p>PARTIALLY IMPLEMENTED</p> <p>Developing and establishing adequate processes to comply with Security and OIT Cyber Policies and IRS Publication 1075, as applicable.</p> <p>NOTE: THE DEPARTMENT IS WORKING WITH OIT AND IS IN THE PROCESS OF DEVELOPING AND ESTABLISHING ADEQUATE PROCESSES TO COMPLY WITH SECURITY POLICIES, OIT CYBER POLICIES, AND IRS PUBLICATION 1075. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2018.</p>
B	<p>IMPLEMENTED</p> <p>Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding related to safeguarding data backups.</p>
C	<p>PARTIALLY IMPLEMENTED</p> <p>Reconfiguring system settings and refining practices to mitigate the specific problems noted in the confidential finding related to account management.</p> <p>NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-021.</p>
D	<p>PARTIALLY IMPLEMENTED</p> <p>Implementing appropriate procedures to mitigate the specific problems noted in the confidential finding relating to CLEAR system event logs.</p> <p>NOTE: THE DEPARTMENT IS WORKING WITH OIT AND IMPLEMENTED APPROPRIATE PROCEDURES TO MITIGATE A PORTION OF THE SPECIFIC PROBLEMS NOTED IN THE CONFIDENTIAL FINDING. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.</p>
E	<p>PARTIALLY IMPLEMENTED</p> <p>Ensuring that these issues are addressed in the Unemployment Insurance systems modernization project.</p> <p>NOTE: THE DEPARTMENT HAS PARTIALLY IMPLEMENTED THE OTHER PARTS OF THIS RECOMMENDATION AND PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-029	
STATUS	The Colorado Department of Labor and Employment should work with the Governor’s Office of Information Technology to ensure compliance with Colorado Information Security Policies and improve information technology general controls over the Colorado Unemployment Benefits System and Colorado Automated Tax System by: Ensuring that audit logging is designed, built, implemented, and operational as part of the Unemployment Insurance Modernization project.
DEFERRED	<p>NOTE: THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2018 IMPLEMENTATION DATE.</p>
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2017-071 AND 2016-074		
STATUS	The Department of Human Services (DHS) should work with the Department of Labor and Employment (DOLE) through the transition between departments to strengthen controls over the Vocational Rehabilitation Program (Program) to ensure compliance with federal and state eligibility requirements and with the Program’s Policy Manual by:	
A	IMPLEMENTED	Implementing a transition plan for the Program’s administration, which includes instituting monitoring and supervisory review processes and revising and enforcing counselors’ use of the Program’s Policy Manual, as appropriate.
B	IMPLEMENTED	Providing additional training to Program staff on overall Program requirements, including required case file documentation, and requirements for comprehensive assessments, Individualized Plans of Employment, checks for comparable benefits, financial needs analysis, communication contact with clients, and timely eligibility determination.
C	IMPLEMENTED	Ensuring that issues such as those identified in our audit and the Program’s reviews are addressed and resolved by Program staff.

DEPARTMENT OF NATURAL RESOURCES		
RECOMMENDATION 2017-031		
STATUS	The Department of Natural Resources should safeguard information contained in the Colorado Operations Resource Engine (CORE) by:	
A	IMPLEMENTED	Monitoring the termination process between centralized and decentralized offices throughout the State to ensure terminated employees with network and CORE access are removed in a timely manner to comply with CORE User Access Procedures.
B	IMPLEMENTED	Establishing and implementing formal procedures to reconcile terminated employees to CORE access status for all staff on a periodic basis to ensure that access is disabled for former staff.

DEPARTMENT OF PERSONNEL & ADMINISTRATION	
RECOMMENDATION 2017-005	
STATUS	The Office of the State Controller should strengthen application information security controls over the Colorado Personnel Payroll System (CPPS) by continuing to work with the Governor’s Office of Information Technology to ensure that the mitigating controls identified and agreed to in prior year audit recommendations are implemented.
NO LONGER APPLICABLE	NOTE: BASED ON A CHANGE TO THE OIT CYBER POLICIES, THE DEPARTMENT OF PERSONNEL & ADMINISTRATION/OSC IS NO LONGER RESPONSIBLE FOR IMPLEMENTING THE RECOMMENDATION.

RECOMMENDATION 2017-032	
STATUS	
The Office of the State Controller should ensure compliance with pension-related Governmental Accounting Standards Board-issued statements by:	
A	PARTIALLY IMPLEMENTED
Documenting its policies and procedures for calculating and recording the year-end account adjustments required by GASB Statement No. 68, <i>Accounting and Financial Reporting for Pensions</i> (GASB 68), in order to ensure minimal revisions. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-027.	
B	PARTIALLY IMPLEMENTED
Expanding its supervisory review process over GASB 68 calculations and note disclosures to include a verification of the calculations and reconciliation of the calculations to key balances provided by the Colorado Public Employees' Retirement Association in a timely manner. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-027.	
C	IMPLEMENTED
Ensuring that accurate information for financial reporting of GASB 68 is provided in a timely manner with minimal revisions to the departments with separately issued financial statements which are included in the State's financial statements for statewide consistency in financial reporting of GASB 68.	
D	PARTIALLY IMPLEMENTED
Implementing a process for the State's Fiscal Year 2018 required implementation of GASB Statement No. 75, <i>Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions</i> (GASB 75), including up-front planning, and holding timely discussions with impacted state departments and higher education institutions that issue separate financial statements, to ensure that GASB 75 is accurately, timely, and appropriately implemented in accordance with the relevant requirements. NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-027.	

RECOMMENDATION 2017-033	
STATUS	
The Department of Personnel & Administration's Office of the State Controller should strengthen internal controls within the Central Payroll Division over account balances to ensure that balances are fairly stated at fiscal year-end by creating, documenting, and implementing formalized procedures for monitoring payroll accounts throughout the year as well as at fiscal year-end.	
PARTIALLY IMPLEMENTED	
NOTE: THE OFFICE OF THE STATE CONTROLLER (OSC) DOCUMENTED AND IMPLEMENTED FORMALIZED PROCEDURES IN DECEMBER 2017 FOR MONITORING PAYROLL ACCOUNTS THROUGHOUT THE YEAR AND AT FISCAL YEAR-END. HOWEVER, WE IDENTIFIED MISSTATEMENTS IN TWO PAYROLL ACCOUNTS IN THE FIRST HALF OF FISCAL YEAR 2018 THAT WERE NOT IDENTIFIED AND CORRECTED BY OSC STAFF. THE OSC PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY NOVEMBER 2018.	
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-034	
STATUS	
The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over labor allocation by:	
A	IMPLEMENTED
Updating and implementing procedures to document the timing of reconciliations of labor allocation and documenting supervisory reviews.	
B	IMPLEMENTED
Establishing, documenting, and implementing a monitoring process to ensure that labor allocation reconciliations performed by the departments are being done accurately and in a timely manner. These procedures should address the follow-up process to be used when departments report they have not completed their reconciliation and the OSC staff responsible for ensuring that reconciliations are completed.	

RECOMMENDATION 2017-035	
STATUS	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutory deadlines.
DEFERRED	NOTE: THE OSC PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY THE JUNE 2019 IMPLEMENTATION DATE.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2017-036		
STATUS	The Office of the State Controller should strengthen information security system operations and controls over the Colorado Operations Resource Engine (CORE) system by:	
A	IMPLEMENTED	Following the OSC's Security and Workflow Policy and Procedure for provisioning administrative user access in order to meet Colorado Information Security Policies (Security Policies).
B	IMPLEMENTED	Configuring and verifying CORE audit logging to log database and application events, including administrative access privilege changes, to meet current Security Policies.
C	NOT IMPLEMENTED	Working with CGI to ensure that the SOC 1, Type II report covering the CGI managed components of the CORE system contains database layer controls relevant to internal controls over financial reporting.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2018-032.

RECOMMENDATION 2017-037	
STATUS	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen application information security controls over the Colorado Personnel Payroll System (CPPS) by working with the Governor's Office of Information Technology to prioritize staffing to address prior audit recommendations and ensure that CPPS application audit logs are retained for the required time frame of 1 year, that all passwords are configured to expire at regular intervals, that accounts are configured to lock out after the maximum number of invalid log-in attempts, and that service accounts do not allow interactive log-ins.
NO LONGER APPLICABLE	NOTE: BASED ON A CHANGE TO THE OIT CYBER POLICIES, THE DEPARTMENT OF PERSONNEL & ADMINISTRATION/OSC IS NO LONGER RESPONSIBLE FOR IMPLEMENTING THE RECOMMENDATION.

RECOMMENDATION 2017-038		
STATUS	The Department of Personnel & Administration's Office of the State Controller should improve Colorado Personnel Payroll System (CPPS) controls over system interfaces and disaster recovery processes by working with the Governor's Office of Information Technology (OIT) to prioritize staffing assignments and create processes to:	
A	NO LONGER APPLICABLE	Review all interfaces related to CPPS, ensuring that interfaces are reviewed on a periodic basis, security controls are enforced, and personnel are identified and held accountable for managing these interfaces. NOTE: BASED ON A CHANGE TO THE OIT CYBER POLICIES, THE DEPARTMENT OF PERSONNEL & ADMINISTRATION/OSC IS NO LONGER RESPONSIBLE FOR IMPLEMENTING THE RECOMMENDATION.
B	NO LONGER APPLICABLE	Update the CPPS disaster recovery plan, incorporating all critical components associated with CPPS and the requirements of the Colorado Information Security Policies. NOTE: BASED ON A CHANGE TO THE OIT CYBER POLICIES, THE DEPARTMENT OF PERSONNEL & ADMINISTRATION/OSC IS NO LONGER RESPONSIBLE FOR IMPLEMENTING THE RECOMMENDATION.



RECOMMENDATION 2017-039 AND 2016-030	
STATUS	
The Department of Personnel & Administration (Department) should work with the Office of the Attorney General, or tax specialists as appropriate, to assess the State's compliance with Internal Revenue Service (IRS) requirements for reporting employees' vehicle fringe benefits. At a minimum, this should include:	
A	PARTIALLY IMPLEMENTED
Assessing whether the policy for valuing commuting fringe benefits based on a standard number of days (i.e., 20 days per month), regardless of the actual number of days commuted, can substitute for information from the employee about the actual number of days commuted, and if not, revising Department rules and State Fiscal Rules to require agencies to collect information from employees on the number of days commuted and use the information for valuing the employee's commuting fringe benefit.	
NOTE: THE DEPARTMENT CONSULTED WITH THE IRS DURING FISCAL YEAR 2018 TO ASSESS THE STATE'S COMPLIANCE WITH IRS REQUIREMENTS FOR REPORTING EMPLOYEES' VEHICLE FRINGE BENEFITS. BASED ON THAT CONSULTATION, THE OFFICE OF THE STATE CONTROLLER (OSC) THEN DRAFTED AND CIRCULATED TO AGENCIES PROPOSED RULES THAT WOULD REQUIRE AGENCIES TO COLLECT INFORMATION ON THE NUMBER OF DAYS COMMUTED AND TO USE THAT INFORMATION FOR VALUING THE EMPLOYEE'S FRINGE BENEFIT. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.	
B	PARTIALLY IMPLEMENTED
Determining a method for valuing commuting fringe benefits for control employees that is in compliance with the IRS (e.g., using the lease value rule or cents-per-mile rule) and updating Department rules, State Fiscal Rules, and other guidance accordingly.	
NOTE: THE DEPARTMENT CONSULTED WITH THE IRS DURING FISCAL YEAR 2018 TO ASSESS THE STATE'S COMPLIANCE WITH IRS REQUIREMENTS FOR REPORTING EMPLOYEES' VEHICLE FRINGE BENEFITS. BASED ON THAT CONSULTATION, THE OSC THEN DRAFTED AND CIRCULATED TO AGENCIES PROPOSED RULES THAT WOULD REFERENCE IRS GUIDANCE ON VALUING CONTROL EMPLOYEES' COMMUTING FRINGE BENEFITS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.	
C	PARTIALLY IMPLEMENTED
Assessing whether the State collects sufficient information from non-commuters to substantiate their business use of state-owned vehicles for valuing vehicle fringe benefits and making any necessary changes to Department rules, State Fiscal Rules, and other guidance accordingly.	
NOTE: THE DEPARTMENT DRAFTED TECHNICAL GUIDANCE THAT WOULD INCORPORATE IRS STANDARDS FOR DEFINING AND SUBSTANTIATING BUSINESS USE OF STATE-OWNED VEHICLES AND IS WORKING WITH AGENCIES TO REVISE THE COMMUTING AUTHORIZATION FORM TO COLLECT INFORMATION ON NON-COMMUTERS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.	
D	PARTIALLY IMPLEMENTED
Revising Department rules to ensure the definition of "de minimis" use of a state-owned vehicle is consistent with IRS requirements and specify that any personal use of a state-owned vehicle that is more than "de minimis" use is valued as a taxable fringe benefit.	
NOTE: THE DEPARTMENT CONSULTED WITH THE IRS DURING FISCAL YEAR 2018 TO ASSESS THE STATE'S COMPLIANCE WITH IRS REQUIREMENTS FOR REPORTING EMPLOYEES' VEHICLE FRINGE BENEFITS. BASED ON THAT CONSULTATION, THE OSC THEN DRAFTED TECHNICAL GUIDANCE THAT WOULD INCORPORATE THE IRS DEFINITION OF "DE MINIMIS" USE OF STATE-OWNED VEHICLES. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.	

E	PARTIALLY IMPLEMENTED	<p>Ensuring that the State’s requirements for qualified nonpersonal use vehicle exemptions are in line with those of the IRS, such as specifying that law enforcement using unmarked vehicles need to regularly carry firearms, and be authorized to execute search warrants and to make arrests, and the commuting use needs to be incident to law enforcement functions, and providing a citation in Department rules and/or State Fiscal Rules for the IRS definitions related to qualified nonpersonal use vehicles.</p> <p>NOTE: THE DEPARTMENT CONSULTED WITH THE IRS DURING FISCAL YEAR 2018 TO ASSESS THE STATE’S COMPLIANCE WITH IRS REQUIREMENTS FOR REPORTING EMPLOYEES’ VEHICLE FRINGE BENEFITS. BASED ON THAT CONSULTATION, THE OSC THEN DRAFTED TECHNICAL GUIDANCE THAT WOULD INCORPORATE IRS DEFINITIONS OF QUALIFIED NONPERSONAL USE VEHICLE EXEMPTIONS. THE DEPARTMENT’S PROPOSED RULES REFERENCE THE TECHNICAL GUIDANCE. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.</p>
F	PARTIALLY IMPLEMENTED	<p>Sharing any revised rules or guidance with the Judicial and Legislative Branches and the State’s institutions of higher education so that they can revise their requirements and processes as each determines is necessary.</p> <p>NOTE: THE DEPARTMENT SHARED DRAFTS OF ITS TECHNICAL GUIDANCE AND PROPOSED RULES WITH JUDICIAL AND LEGISLATIVE AGENCIES AND REPORTS IT WILL SHARE FINAL VERSIONS ONCE ADOPTED. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY NOVEMBER 2018.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-040 AND 2016-031		
STATUS	<p>The Department of Personnel &amp; Administration (Department) should assess whether its waiver approved in March 2016 allowing all peace officers at one agency to be exempt commuters is compliant with Internal Revenue Service (IRS) requirements. If the Department determines the waiver is not compliant with IRS requires, the Department should amend or rescind the waiver.</p>	
PARTIALLY IMPLEMENTED	<p>NOTE: THE DEPARTMENT COMMUNICATED TO THE AGENCY FOR WHICH THE DEPARTMENT HAD APPROVED A WAIVER ALLOWING ALL PEACE OFFICERS TO BE EXEMPT COMMUTERS THAT ALL EMPLOYEES MUST COMPLY WITH PROPOSED STATE FISCAL RULES AND IRS REQUIREMENTS NOTED IN THE DEPARTMENT’S DRAFT TECHNICAL GUIDANCE REGARDLESS OF WHETHER THEY COMPLETE A COMMUTING AUTHORIZATION FORM. THE DEPARTMENT IS STILL IN THE PROCESS OF MAKING A FINAL DETERMINATION ON WHETHER IT SHOULD AMEND OR RESCIND ITS WAIVER. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY NOVEMBER 2018.</p>	
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2017-041 AND 2016-032		
STATUS	<p>The Department of Personnel &amp; Administration should work with agencies to review the vehicles fringe benefits of employees with take- home vehicles in Calendar Year 2015 and report any necessary corrections to W-2s to employees and the Internal Revenue Service.</p>	
PARTIALLY IMPLEMENTED	<p>NOTE: THE DEPARTMENT IS WORKING WITH AGENCIES TO DETERMINE VEHICLE FRINGE BENEFITS OF EMPLOYEES WITH TAKE-HOME VEHICLES FOR CALENDAR YEAR 2015. THE IRS INITIATED AN “EXAMINATION” OF THE STATE’S REPORTING IN SPRING OF 2018. AFTER THE IRS HAS COMPLETED ITS EXAMINATION, THE DEPARTMENT PLANS TO MAKE ANY NECESSARY CORRECTIONS TO W-2S AND REPORT THE CHANGE TO EMPLOYEES AND THE IRS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY NOVEMBER 2018.</p>	
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		



RECOMMENDATION 2017-042, 2016-033, AND 2015-012	
STATUS	
The Department of Personnel & Administration's Office of the State Controller should strengthen controls over the labor allocation process by:	
A	NO LONGER APPLICABLE
Ensuring that payroll costs are allocated appropriately and in a timely manner across programs, with adequate documentation for staff to follow.	
NOTE: INCLUDED AS PART OF FISCAL YEAR 2016 RECOMMENDATION 2016-029.	
B	PARTIALLY IMPLEMENTED
Coordinating with the new human resource information system implementation team during the planning and testing phases to address potential deficiencies to ensure that the new human resources information system interfaces with the State's accounting system, the Colorado Operations Resource Engine (CORE), before the new system becomes functional.	
NOTE: THE OFFICE OF THE STATE CONTROLLER (OSC) WORKED WITH THE HUMAN RESOURCE INFORMATION SYSTEM (HRIS) IMPLEMENTATION GROUP AND DEPARTMENTS DURING FISCAL YEAR 2018 TO COORDINATE THE INTEGRATION OF LABOR ALLOCATION INTO HRIS. THIS INCLUDED A FOUR PHASE TESTING PROCESS WITH THE INTENT TO ENSURE LABOR ALLOCATION WOULD BE CORRECTLY CALCULATED ONCE THE SYSTEM GOES LIVE. THE OSC ORIGINALLY PLANNED TO FULLY IMPLEMENT THIS RECOMMENDATION BY JANUARY 2019 BUT AS OF THE END OF OUR AUDIT IN NOVEMBER 2018, THE OSC HAD DELAYED THE PROJECT AND HAD NO NEW DATE FOR IMPLEMENTATION.	
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2017-043, 2016-038, AND 2015-061	
STATUS	
The Department of Personnel & Administration's (DPA's) Office of the State Controller (OSC) should remediate over the Colorado Personnel Payroll System (CPPS) security risks by working with the Governor's Office of Information Technology (OIT) to create processes to:	
A	DEFERRED
Review all data transmissions related to CPPS and ensure that sensitive data are encrypted during internal and external transmissions.	
NOTE: THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JUNE 2019 IMPLEMENTATION DATE.	
B	NO LONGER APPLICABLE
Review all interfaces related to CPPS, ensuring that interfaces are reviewed on a periodic basis, security controls are enforced, and personnel are identified and held accountable for managing these interfaces.	
NOTE: INCLUDED AS PART OF FISCAL YEAR 2017 RECOMMENDATION 2017-038.	
C	NO LONGER APPLICABLE
Update the CPPS disaster recovery plan, incorporating all critical components associated with CPPS and the requirements of the Colorado Information Security Policies.	
NOTE: INCLUDED AS PART OF FISCAL YEAR 2017 RECOMMENDATION 2017-038.	
D	IMPLEMENTED
Test the disaster recovery plan, mitigate identified gaps, and ensure that the required infrastructure components to restore the system are in place.	
NOTE: IMPLEMENTED IN FISCAL YEAR 2016.	
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2016-036 AND 2015-059	
STATUS	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen information security system operations and controls over the State's accounting system, the Colorado Operations Resource Engine (CORE) application by:
A	IMPLEMENTED Ensuring compliance with the OSC CORE Security and Workflow policies and procedures and Colorado Information Security Policies. This should include: monitoring that departments follow all policies and procedures for user account provisioning and management, and establishing a mechanism for monitoring the usage of the emergency accounts according to policy requirements.
B	IMPLEMENTED Developing an effective mechanism to ensure future information security policies and procedures are updated and released, and required training performed, on a timely basis during implementation of system changes. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED Working with the Governor's Office of Information Technology and/or the CORE vendor to ensure CORE settings meet applicable policies.

DEPARTMENT OF PUBLIC SAFETY	
RECOMMENDATION 2017-072	
STATUS	The Department of Public Safety (Department) should ensure that it complies with federal cash management regulations, including the Cash Management Improvement Act of 1990 and the Treasury-State Agreement. This should include updating the Department's policies and procedures over cash management and providing training on the importance of compliance with required draw down patterns.
IMPLEMENTED	

RECOMMENDATION 2017-073	
STATUS	The Department of Public Safety (Department) should strengthen its internal controls over the preparation of the Exhibit K1, <i>Schedule of Federal Assistance</i> (Exhibit K1). This should include instituting a more detailed supervisory review process over the Exhibit K1 to ensure that federal grant expenditures are reported on the Exhibit K1 in the format prescribed by Uniform Guidance and the Department of Personnel & Administration's Office of the State Controller.
IMPLEMENTED	

RECOMMENDATION 2016-039	
STATUS	The Department of Public Safety (Department) should strengthen its internal controls over financial accounting and reporting processes by:
A	IMPLEMENTED Instituting a secondary review process over Taxpayer's Bill of Rights transactions contained in the Colorado Operations Resource Engine and the preparation of fiscal year-end exhibits.
B	IMPLEMENTED Providing comprehensive training to staff on State Fiscal Rules, the Office of the State Controller's <i>Fiscal Procedures Manual</i> , and appropriate accounting practices.
C	IMPLEMENTED Improving communication between all divisions within the Department to ensure all relevant information is communicated to financial services staff in a timely manner and that accounting transactions are recorded properly and in a timely manner. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.

RECOMMENDATION 2016-042 AND 2015-018	
STATUS	The Department of Public Safety (Department) should ensure the accurate recording of financial information into the State's accounting system, Colorado Operations Resource Engine (CORE) by:
A	IMPLEMENTED Reviewing existing Department policies and procedures to ensure that they align with the State's Fiscal Rules and <i>Fiscal Procedures Manual</i> . These policies and procedures should address the recording of financial transactions, review and reconciliation of accounts on a regular basis, and the requirements of upper level transactional reviews to ensure the accuracy and reliability of the Department's financial information.
B	IMPLEMENTED Ensuring the accounting department is adequately staffed and that staffing knowledge and skill levels are appropriate for the work required. This should include creating a staffing succession plan to ensure the transfer of institutional knowledge and continuity of operations. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED Provide training on Department processes and procedures, and the State's Fiscal Rules and <i>Fiscal Procedures Manual</i> , to all new and existing staff within the Department. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.

RECOMMENDATION 2016-084	
STATUS	The Department of Public Safety should strengthen its internal controls over accounting adjustments and the Exhibit K1, <i>Schedule of Federal Assistance</i> (Exhibit K1), by instituting an effective secondary review process. This should include taking steps to ensure that the balances in the Colorado Operations Resource Engine are accurate and complete prior to year-end close and submission of the Exhibit K1 to the Department of Personnel & Administration's Office of the State Controller, and seeking guidance from the federal government as appropriate.
IMPLEMENTED	

DEPARTMENT OF REVENUE		
RECOMMENDATION 2017-044 AND 2016-043		
STATUS		The Department of Revenue (Department) should improve GenTax information security controls by:
A	IMPLEMENTED	Ensuring that Department staff send notifications in a timely manner to the Governor’s Office of Information Technology’s (OIT) access control team to disable user access as required by Colorado Information Security Policies.
B	IMPLEMENTED	Evaluating and modifying Department procedures, as needed, and holding staff accountable on follow-up when GenTax application security group owners do not perform access reviews in a timely manner. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED	Updating Department procedures to establish a timeline for when management should complete follow-up on late user access reviews at the application layer. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
D	IMPLEMENTED	Updating Department procedures and reviewing GenTax application user access to clarify expectations when GenTax security groups are updated, as well as documenting and maintaining the reviews. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
E	IMPLEMENTED	Formally training new and existing GenTax application layer security group owners responsible for performing user access reviews on the procedures formalized by the Department to ensure expectations are well understood. Training materials should be documented and maintained. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
F	IMPLEMENTED	Establishing and documenting procedures to perform GenTax database access reviews.
G	IMPLEMENTED	Working with OIT to resume tracking of the annual Federal Tax Information (FTI) training requirement for OIT support staff at the State data centers, to ensure that they receive FTI training as required by Department policy.
H	IMPLEMENTED	Develop a process to effectively hold supervisors accountable when employees are not compliant with FTI training requirements.
I	IMPLEMENTED	Working with OIT to configure the Department’s operating system to automatically disable users after 90 days of inactivity, as required by Colorado Information Security Policies.

RECOMMENDATION 2017-045 AND 2016-045		
STATUS		The Department of Revenue (Department) should improve GenTax information security controls by:
A	IMPLEMENTED	Working with the Governor’s Office of Information Technology (OIT) when initially assigning users to GenTax, for compliance with Colorado Information Security Policies.
B	IMPLEMENTED	Including account management criteria for periodic user access reviews. NOTE: IMPLEMENTED IN FISCAL YEAR 2017.
C	IMPLEMENTED	Establishing timelines for supervisors to provide notification of user access removal to OIT’s access control team.
D	IMPLEMENTED	Establishing an efficient centralized process to maintain, review and update its list of contractors with access to the GenTax system to ensure accuracy and completeness.

RECOMMENDATION 2017-046 AND 2016-047	
STATUS	The Department of Revenue should implement appropriate change management controls to ensure that changes made to the GenTax system meet required Colorado Information Security Policies.
NO LONGER APPLICABLE	NOTE: BASED ON A CHANGE TO THE OIT CYBER POLICIES, THE DEPARTMENT OF REVENUE IS NO LONGER RESPONSIBLE FOR IMPLEMENTING THIS RECOMMENDATION.

RECOMMENDATION 2017-047 AND 2016-048	
STATUS	The Department of Revenue should improve IT general controls related to the oversight of the GenTax vendor by formalizing a process to review and assess the vendor’s independent assurance report annually, to gain assurance over its control environment over its proprietary application software used by the Department to ensure that it is maintaining a secure and confidential system environment for all State records and information. The process should include actions to conclude on the contents, opinions, and findings of the independent reviewers’ report and remediate any findings or control issues noted in the report.
IMPLEMENTED	

DEPARTMENT OF THE TREASURY	
RECOMMENDATION 2017-048	
STATUS	The Department of the Treasury (Department) should improve internal controls over interest earnings by:
A	<p>PARTIALLY IMPLEMENTED</p> <p>Updating and implementing internal control processes for interest earnings recording and allocation to include supervisory review over the interest distribution calculations as well as the inclusion of new funds in the distribution. This should include updating the Department’s policies and procedures over this area.</p> <p>NOTE: THE DEPARTMENT UPDATED ITS POLICIES AND PROCEDURES OVER INTEREST EARNINGS DURING FISCAL YEAR 2018, BUT WE DETERMINED THAT THE UPDATED POLICIES AND PROCEDURES DID NOT INCLUDE STEPS FOR SUPERVISORY REVIEW OVER THE RECORDING AND ALLOCATION OF INTEREST EARNINGS. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY AUGUST 2018.</p>
B	<p>IMPLEMENTED</p> <p>Updating and implementing the Department’s processes over the Property Tax Deferral Program to specifically include all necessary steps and guidance, such as inclusion of complete and accurate supporting documentation for transactions, check processing time guidelines, and refund policy. This should include updating the Department’s policies and procedures over this area.</p>
C	<p>IMPLEMENTED</p> <p>Providing training to Department staff on the new and updated interest earnings and Property Tax Deferral Program policies and procedures.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	



# REPORTS &

FEDERAL AWARDS

SCHEDULE







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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our report thereon dated December 18, 2018. We have also audited the State's budgetary comparison schedule-general fund component and the related note for the year ended June 30, 2018, and have issued our report thereon dated December 18, 2018.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units and a blended component unit, as described in our report on the State of Colorado's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. The financial statements of the University of Colorado Foundation, Colorado State University Foundation, Colorado School of Mines Foundation, University of Northern Colorado Foundation, and the Denver Metropolitan Major League Stadium District, which are discretely presented component units; and the University of Colorado Medicine and the University of Colorado Property Construction, Inc., which are blended component units; were audited in accordance with auditing standards generally accepted in the United States, but were not audited in accordance with *Government Auditing Standards*.



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## INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2018-003, 004, 016, 026 through 028, 030 through 032, 055, and 062 to be MATERIAL WEAKNESSES.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2018-001, 002, 005 through 015, 017 through 025, and 033 through 038 to be SIGNIFICANT DEFICIENCIES.

## COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the State's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have

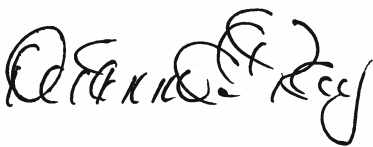
a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATION 2018-029.

#### STATE OF COLORADO'S RESPONSE TO FINDINGS

The State's response to the findings identified in our audit is included in the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### PURPOSE OF THIS REPORT

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

A handwritten signature in black ink, appearing to read "D. F. King" or similar, with a stylized flourish at the end.

Denver, Colorado  
December 18, 2018





INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE; AND  
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY UNIFORM GUIDANCE

Members of the Legislative Audit Committee:

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the State of Colorado's (State) compliance with the types of compliance requirements described in the OMB *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, 2018. The State's major federal programs are identified in the Summary of Auditor's Results within SECTION I-REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the State's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements*



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*for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the State's compliance.

#### BASIS FOR QUALIFIED OPINION ON THE MAJOR FEDERAL PROGRAMS

As described in the accompanying Schedule of Findings and Questioned Costs, and at RECOMMENDATIONS 2018-044 through 047, 050 through 054, 063, and 067; the State did not comply with requirements regarding the following programs:

- CFDA No. 15.437, Minerals Leasing Act; Reporting, Subrecipient Monitoring; RECOMMENDATION 2018-067.
- CFDA Nos. 93.575, 93.596, Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Child Care and Development Fund Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring; RECOMMENDATION 2018-063.
- CFDA No. 93.767, Children's Health Insurance Program; Activities Allowed or Unallowed, Allowable Costs/Cost Principles; RECOMMENDATION 2018-046.
- CFDA No. 93.777, State Survey and Certification of Health Care Providers and Suppliers (Medicaid Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions; RECOMMENDATION 2018-047.
- CFDA No. 93.778; Medical Assistance Program (Medicaid Cluster);
  - ▶ Activities Allowed or Unallowed, Allowable Costs/Cost Principles; RECOMMENDATIONS 2018-044 through 046 and 050 through 054.

- ▶ Eligibility; RECOMMENDATIONS 2018-044 and 045.
- ▶ Subrecipient Monitoring; RECOMMENDATIONS 2018-050 through 054.
- ▶ Special Tests and Provisions; RECOMMENDATION 2018-046.

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to these programs.

#### QUALIFIED OPINION ON THE MAJOR FEDERAL PROGRAMS

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State complied, in all material respects, with the types of compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect, for the year ended June 30, 2018, on the following programs:

- Minerals Leasing Act
- Child Care and Development Fund (CCDF) Cluster
- Children’s Health Insurance Program
- Medicaid Cluster

#### UNMODIFIED OPINION ON EACH OF THE OTHER MAJOR FEDERAL PROGRAMS

In our opinion, the State complied, in all material respects, with the types of compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor’s Results within SECTION I. REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2018.

#### OTHER MATTERS

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATIONS 2018-039, 040, 042, 048, 049, 059 through 061, and 064 through

066. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the State is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State'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 over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 RECOMMENDATIONS 2018-039 through 042, 044 through 047, 050 through 055, 062, 063, and 067 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 RECOMMENDATIONS 2018-043, 048, 049, 056 through 061, and 064 through 066 to be significant deficiencies.

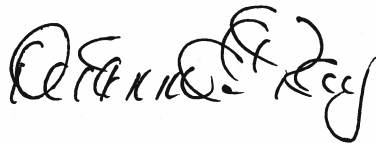
The State's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

#### REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 18, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is

the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink, appearing to read "D. F. King" or similar, with a stylized flourish at the end.

Denver, CO  
December 18, 2018

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<b>AGING CLUSTER</b>	<b>\$ 15,414,737</b>	<b>\$ 12,679,457</b>
<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING (ACL)</i>		
93.053 / NUTRITION SERVICES INCENTIVE PROGRAM	1,440,554	0
IHAA	1,440,554	0
93.044 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	5,126,077	4,768,995
IHAA	5,126,077	4,768,995
93.045 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	8,848,106	7,910,462
IHAA	8,848,106	7,910,462
<b>CCDF CLUSTER</b>	<b>87,329,682</b>	<b>67,245,676</b>
<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</i>		
93.596 / CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	38,295,158	33,832,413
IHAA	38,288,158	33,832,413
GPEA / PASS-THROUGH FROM CHILDREN'S HOSPITAL OF PHILADELPHIA (3208620713):	7,000	0
93.575 / CHILD CARE AND DEVELOPMENT BLOCK GRANT	49,034,524	33,413,263
IHAA	49,034,524	33,413,263
<b>CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER</b>	<b>57,191,701</b>	<b>54,413,986</b>
<i>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT</i>		
14.269 / HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	57,191,701	54,413,986
NDRA	33,220,238	31,637,345
NHAA	12,435,260	12,226,725
NLAA	11,536,203	10,549,916
<b>CDBG - ENTITLEMENT GRANTS CLUSTER</b>	<b>61,736</b>	<b>0</b>
<i>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT</i>		
14.218 / COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	61,736	0
GKAA / PASS-THROUGH FROM BOULDER COUNTY PARKS & OPEN SPACE (6667-17):	61,736	0
<b>CHILD NUTRITION CLUSTER</b>	<b>205,009,361</b>	<b>187,056,994</b>
<i>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</i>		
10.553 / SCHOOL BREAKFAST PROGRAM	48,570,694	48,570,694
DAAA	48,570,694	48,570,694
10.555 / NATIONAL SCHOOL LUNCH PROGRAM	148,115,802	133,419,932
DAAA	133,419,932	133,419,932
IHAA	14,695,870	0
10.556 / SPECIAL MILK PROGRAM FOR CHILDREN	150,711	150,711
DAAA	150,711	150,711
10.559 / SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	8,172,154	4,915,657
DAAA	5,064,834	4,915,657
IHAA	3,107,320	0
<b>CLEAN WATER STATE REVOLVING FUND CLUSTER</b>	<b>2,930,899</b>	<b>1,132,691</b>
<i>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR WATER</i>		
66.458 / CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	2,930,899	1,132,691
FAAA / PASS-THROUGH FROM CO WATER RES & POWER DEV. (CS-08000112 CS-08000112):	1,312,948	0
FAAA / PASS-THROUGH FROM CO WATER RES & POWER DEV. (CS-08000112):	1,588,365	1,132,691
NLAA / PASS-THROUGH FROM COLORADO WATER RESOURCE & POWER DEVELOPMENT AUTHORITY (NONE PROVIDED):	29,586	0
<b>DISABILITY INSURANCE/SSI CLUSTER</b>	<b>27,752,175</b>	<b>0</b>
<i>SOCIAL SECURITY ADMINISTRATION</i>		
96.001 / SOCIAL SECURITY DISABILITY INSURANCE	27,752,175	0
IHAA	25,148,438	0
KAVA	2,603,737	0
<b>DRINKING WATER STATE REVOLVING FUND CLUSTER</b>	<b>5,307,312</b>	<b>209,115</b>
<i>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR WATER</i>		
66.468 / CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	5,307,312	209,115
FAAA / PASS-THROUGH FROM CO WATER RES & POWER DEV. (FS-99883212):	5,307,312	209,115
<b>ECONOMIC DEVELOPMENT CLUSTER</b>	<b>229,386</b>	<b>0</b>
<i>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</i>		
11.307 / ECONOMIC ADJUSTMENT ASSISTANCE	229,386	0
GWAA	229,386	0
<b>EMPLOYMENT SERVICE CLUSTER</b>	<b>14,538,569</b>	<b>5,220,454</b>
<i>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</i>		
17.207 / EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	11,295,288	5,152,270
KAFA	11,295,288	5,152,270
<i>DEPARTMENT OF LABOR, VETERAN'S EMPLOYMENT AND TRAINING SERVICE</i>		
17.804 / LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	8,159	0
GKAA	6,302	0
KADA	1,857	0
17.801 / DISABLED VETERANS' OUTREACH PROGRAM (DVOP)	3,235,122	68,184
KADA	3,235,122	68,184
<b>FEDERAL TRANSIT CLUSTER</b>	<b>4,355,171</b>	<b>4,355,171</b>
<i>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</i>		
20.500 / FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS	4,355,171	4,355,171
HAAA	4,355,171	4,355,171
<b>FISH AND WILDLIFE CLUSTER</b>	<b>27,861,344</b>	<b>817,954</b>
<i>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</i>		
15.611 / WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	18,236,688	272,112
PMAA	18,236,688	272,112
15.605 / SPORT FISH RESTORATION	9,624,656	545,842
PMAA	9,556,777	545,842
GGBA / PASS-THROUGH FROM WYOMING GAME & FISH DEPARTMENT (002434):	67,879	0
<b>FOOD DISTRIBUTION CLUSTER</b>	<b>9,305,431</b>	<b>2,209,584</b>
<i>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</i>		
10.565 / COMMODITY SUPPLEMENTAL FOOD PROGRAM	1,253,325	1,117,011
IHAA	1,253,325	1,117,011
10.568 / EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	1,288,579	1,092,573
IHAA	1,288,579	1,092,573
10.569 / EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	6,763,527	0
IHAA	6,763,527	0
<b>FOREST SERVICE SCHOOLS AND ROADS CLUSTER</b>	<b>11,647,907</b>	<b>11,647,907</b>
<i>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</i>		
10.665 / SCHOOLS AND ROADS - GRANTS TO STATES	11,647,907	11,647,907
WAAA	11,647,907	11,647,907

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION		
CFDA OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
<b>HEALTH CENTER PROGRAM CLUSTER</b>	<b>2,292,002</b>	<b>0</b>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>		
93.224 / HEALTH CENTER PROGRAM (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)	1,527,286	0
GFBA	1,527,286	0
93.527 / GRANTS FOR NEW AND EXPANDED SERVICES UNDER THE HEALTH CENTER PROGRAM	764,716	0
GFBA	764,716	0
<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>	<b>750,942,915</b>	<b>92,707,446</b>
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>		
20.205 / HIGHWAY PLANNING AND CONSTRUCTION	749,072,407	90,836,887
HAAA	739,681,007	90,836,887
HTBA	9,391,400	0
20.219 / RECREATIONAL TRAILS PROGRAM	1,870,508	1,870,559
PMAA	1,870,508	1,870,559
<b>HIGHWAY SAFETY CLUSTER</b>	<b>8,497,181</b>	<b>8,346,292</b>
<u>DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>		
20.600 / STATE AND COMMUNITY HIGHWAY SAFETY	4,812,971	4,662,082
HAAA	4,812,971	4,662,082
20.609 / SAFETY BELT PERFORMANCE GRANTS	77,606	77,606
HAAA	77,606	77,606
20.616 / NATIONAL PRIORITY SAFETY PROGRAMS	3,606,604	3,606,604
HAAA	3,606,604	3,606,604
<b>HOUSING VOUCHER CLUSTER</b>	<b>48,718,708</b>	<b>2,497,288</b>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING</u>		
14.871 / SECTION 8 HOUSING CHOICE VOUCHERS	47,239,189	2,423,508
NHBA	47,239,189	2,423,508
14.879 / MAINSTREAM VOUCHERS	1,479,519	73,780
NHBA	1,479,519	73,780
<b>MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER</b>	<b>7,287,039</b>	<b>5,902,261</b>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>		
93.505 / AFFORDABLE CARE ACT (ACA) MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAM	2,377,523	2,075,238
IHAA	2,377,523	2,075,238
93.870 / MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	4,909,516	3,827,023
IHAA	4,909,516	3,827,023
<b>MEDICAID CLUSTER</b>	<b>5,528,768,842</b>	<b>73,707,881</b>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>		
93.777 / STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	7,997,924	0
FAAA	5,480,803	0
UHAA	2,517,121	0
93.775 / STATE MEDICAID FRAUD CONTROL UNITS	1,749,095	0
LAAA	1,749,095	0
93.778 / MEDICAL ASSISTANCE PROGRAM	5,519,021,823	73,707,881
UHAA	5,519,021,823	73,707,881
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>	<b>890,621,788</b>	<b>100,745,129</b>
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT</u>		
98.001 / USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	3,340,379	2,135,343
GFBA	3,213,710	2,135,343
GFBA	102,229	0
GGBA / PASS-THROUGH FROM M.I.T. MASSACHUSETTS INSTITUTE OF TECH. (5710003317):	2,089	0
GFBA / PASS-THROUGH FROM NATIONAL ACADEMY OF SCIENCE (2000008311):	22,351	0
98.012 / USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	1,114,117	0
GFBA	1,114,117	0
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE</u>		
10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	-283	0
GGBA / PASS-THROUGH FROM CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (SC14061A):	-283	0
10.164 / WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	64,192	0
GGBA	64,192	0
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE</u>		
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	1,780,094	1,661
GFBA	782,612	0
GGBA	918,997	0
GLAA	28,976	0
GSAA	44,947	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (25-6235-0275-005):	411	0
GGBA / PASS-THROUGH FROM SOUTH DAKOTA STATE UNIVERSITY (3TH612):	4,151	1,661
<u>DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>		
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	2,029,260	70,046
GGBA	2,018,647	70,046
GGBA / PASS-THROUGH FROM IOWA STATE UNIVERSITY (4124052A):	10,613	0
10.028 / WILDLIFE SERVICES	938,304	0
GGBA	938,304	0
<u>DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE</u>		
10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	94,163	0
GFBA	26,366	0
GGBA	67,797	0
10.253 / CONSUMER DATA AND NUTRITION RESEARCH	17,889	0
GGBA	17,889	0
<u>DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE</u>		
10.960 / TECHNICAL AGRICULTURAL ASSISTANCE	193,112	0
GGBA	111,616	0
GGBA / PASS-THROUGH FROM TEXAS A & M (M1800596):	81,496	0
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>		
10.680 / FOREST HEALTH PROTECTION	147,294	13,698
GGBA	144,369	13,698
GKAA	2,925	0
10.686 / FOREST BIOMASS FOR ENERGY	1,510	0
GFBA	1,510	0
10.664 / COOPERATIVE FORESTRY ASSISTANCE	1,212	0
GGBA	1,212	0
10.674 / WOOD UTILIZATION ASSISTANCE	66,530	0
GLAA	66,530	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION		
CFDA OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
<b>10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION</b>	<b>107,334</b>	<b>0</b>
GGBA	107,334	0
<b>10.652 / FORESTRY RESEARCH</b>	<b>12,971</b>	<b>0</b>
GFCA	12,971	0
<u>DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE</u>		
<b>10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)</b>	<b>9,223,826</b>	<b>2,627,314</b>
GFBA	348,292	122,006
GFCA	3,106	0
GFEA	40,310	0
GGBA	7,807,284	2,494,500
GKAA	81,346	0
GLAA	5,751	10,808
GSAA	556	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (25-6268-0005-005):	21,749	0
GGBA / PASS-THROUGH FROM BAYLOR COLLEGE OF MEDICINE (5601124679):	473,444	0
GGBA / PASS-THROUGH FROM OKLAHOMA STATE UNIVERSITY (AB-5-68740-CSU):	52,743	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF HOUSTON (R-16-0056):	16,218	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEVADA (UNR-15-59):	48,272	0
GFEA / PASS-THROUGH FROM BAYLOR COLLEGE OF MEDICINE (101474061):	372	0
GGBA / PASS-THROUGH FROM ALBANY STATE UNIVERSITY (2017-67024-26278-01):	28,741	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (SUBAWARD NO. 151160-522):	345	0
GGBA / PASS-THROUGH FROM MONTANA STATE UNIVERSITY (G103-18-W6586):	25,671	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (SUBAWARD #426108):	42,983	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, DAVIS (201603566-02):	68,269	0
GLAA / PASS-THROUGH FROM CLEMSON UNIVERSITY (1994-207-2011972):	4,170	0
GLAA / PASS-THROUGH FROM MONTANA STATE UNIVERSITY (G197-18W123):	643	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00009019):	101	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA RIVERSIDE (S-000887):	153,460	0
<b>10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION</b>	<b>80,613</b>	<b>0</b>
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (130676005):	5,797	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (130676020-281):	928	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (140867023-224):	68,730	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (201207-539):	5,158	0
<b>10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS</b>	<b>1,587,590</b>	<b>218,209</b>
GGBA	1,523,684	218,209
GGBA / PASS-THROUGH FROM TEXAS A & M (06-S130665):	26,643	0
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S16097):	37,263	0
<b>10.203 / PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT</b>	<b>3,985,273</b>	<b>0</b>
GGBA	3,985,273	0
<b>10.202 / COOPERATIVE FORESTRY RESEARCH</b>	<b>344,641</b>	<b>0</b>
GGBA	344,641	0
<b>10.207 / ANIMAL HEALTH AND DISEASE RESEARCH</b>	<b>260,196</b>	<b>0</b>
GGBA	260,196	0
<b>10.216 / 1890 INSTITUTION CAPACITY BUILDING GRANTS</b>	<b>18,864</b>	<b>0</b>
GGBA / PASS-THROUGH FROM SOUTHERN UNIVERSITY (P0026210):	18,864	0
<b>10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM</b>	<b>34,910</b>	<b>0</b>
GGBA / PASS-THROUGH FROM TEXAS TECH UNIVERSITY (21A453-01):	34,910	0
<b>10.303 / INTEGRATED PROGRAMS</b>	<b>339,128</b>	<b>32,690</b>
GGBA	339,128	32,690
<b>10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE</b>	<b>75,262</b>	<b>0</b>
GGBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (H005961602):	75,262	0
<b>10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM</b>	<b>113,941</b>	<b>0</b>
GGBA	91,238	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, DAVIS (SA14-2309-31):	22,703	0
<b>10.330 / ALFALFA AND FORAGE RESEARCH PROGRAM</b>	<b>18,875</b>	<b>0</b>
GGBA / PASS-THROUGH FROM UNIVERSITY OF WYOMING (1003308B - CSU):	18,875	0
<b>10.336 / VETERINARY SERVICES GRANT PROGRAM</b>	<b>32,048</b>	<b>0</b>
GGBA	32,048	0
<b>10.309 / SPECIALTY CROP RESEARCH INITIATIVE</b>	<b>113,468</b>	<b>28,099</b>
GGBA	42,710	28,099
GGBA / PASS-THROUGH FROM CORNELL UNIVERSITY (73999-10921):	70,758	0
<b>10.304 / HOMELAND SECURITY AGRICULTURAL</b>	<b>25,480</b>	<b>0</b>
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S17052):	25,480	0
<u>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE</u>		
<b>10.902 / SOIL AND WATER CONSERVATION</b>	<b>1,133,931</b>	<b>0</b>
GGBA	956,796	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF MONTANA (PG16-65078-01):	15,287	0
GGBA / PASS-THROUGH FROM TEXAS A & M (SUBAWARD # M1800364):	62,446	0
GGBA / PASS-THROUGH FROM PHEASANTS FOREVER (SSA PRIME NO. 68-3A75-16-736):	99,402	0
<b>10.903 / SOIL SURVEY</b>	<b>352,814</b>	<b>0</b>
GGBA	296,381	0
GGBA / PASS-THROUGH FROM TEXAS A & M (06-S170601):	56,433	0
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>		
<b>11.313 / TRADE ADJUSTMENT ASSISTANCE FOR FIRMS</b>	<b>1,140,053</b>	<b>0</b>
GFBA	1,140,053	0
<u>DEPARTMENT OF DEFENSE, ADVANCED RESEARCH PROJECTS AGENCY</u>		
<b>12.910 / RESEARCH AND TECHNOLOGY DEVELOPMENT</b>	<b>8,350,936</b>	<b>1,323,713</b>
GFBA	5,242,542	1,194,841
GFEA	503,778	28,594
GGBA	1,112,611	0
GLAA	191,802	100,278
GFBA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (560215):	46,620	0
GFBA / PASS-THROUGH FROM JACOBS (ROS151366C):	1	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10038364-COL):	2,805	0
GFBA / PASS-THROUGH FROM BBN TECHNOLOGIES (14544):	17,438	0
GFBA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG012379-03)):	135,392	0
GFBA / PASS-THROUGH FROM BAE SYSTEMS (925324):	65,038	0
GFBA / PASS-THROUGH FROM HARVARD UNIVERSITY (123926-5097298):	1,925	0
GFBA / PASS-THROUGH FROM QORVO (OCG6416B):	131,225	0
GFEA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RH202-G1):	3,844	0
GGBA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG010681-01)):	66,812	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9663):	255,591	0
GFBA / PASS-THROUGH FROM LGS INNOVATIONS (LGS170601A):	77,049	0
GFBA / PASS-THROUGH FROM QUSPIN (OCG6576B):	2,605	0
GGBA / PASS-THROUGH FROM GLADSTONE INSTITUTES (D17AC00009):	16,354	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GGBA / PASS-THROUGH FROM TEXAS A & M (M1702345):	140,534	0
	GFBA / PASS-THROUGH FROM BRAXTON TECHNOLOGIES (10592201521):	17,289	0
	GFBA / PASS-THROUGH FROM CALIFORNIA INSTITUTE OF TECHNOLOGY (67C-1094736):	48,717	0
	GFBA / PASS-THROUGH FROM LEIDOS BIOMEDICAL RESEARCH, INC (P010177783):	102,095	0
	GFBA / PASS-THROUGH FROM SMART INFORMATION FLOW TECHNOLOGIES (CLIC-CU-01):	97,063	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (Z8140001):	-2	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (97305123):	71,808	0
	<u>DEPARTMENT OF DEFENSE, DEFENSE THREAT REDUCTION AGENCY</u>		
	<b>12.351 / SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION</b>	<b>873,802</b>	<b>103,125</b>
	GFBA	597,207	103,125
	GLAA	251,599	0
	GGBA / PASS-THROUGH FROM THE GENEVA FOUNDATION (S-10340-04):	24,996	0
	<u>DEPARTMENT OF DEFENSE, DEPT OF THE AIR FORCE</u>		
	<b>12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM</b>	<b>10,543,267</b>	<b>1,832,804</b>
	GFBA	7,048,948	1,808,542
	GFCA	155,781	0
	GGBA	998,614	24,262
	GLAA	387,697	0
	GFBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5515-UC-AFOSR-0388):	40,708	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9473):	350,236	0
	GFCA / PASS-THROUGH FROM ERC, INC (PS160029):	30,280	0
	GFCA / PASS-THROUGH FROM GLOBAL CIRCUIT INNOVATIONS (16-AFSTR-2710):	5,431	0
	GFBA / PASS-THROUGH FROM COLDQUANTA, INC (7033-SC-CU-P01):	27,707	0
	GFBA / PASS-THROUGH FROM CORNELL UNIVERSITY (80776-11019):	1,765	0
	GFBA / PASS-THROUGH FROM ROCCOR (SC-RC01-7033):	37,000	0
	GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (450519-19557):	51,421	0
	GFBA / PASS-THROUGH FROM APPLIED RESEARCH ASSOCIATES (S-LB2002.05.UCB):	317,401	0
	GFBA / PASS-THROUGH FROM ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (121-03):	17,242	0
	GFBA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RG814-G1):	140,322	0
	GFBA / PASS-THROUGH FROM MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003650):	342,961	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 P UJ529):	109,753	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (51381-Z8145003):	387,232	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NEW HAMPSHIRE (16-012 (UCB)):	35,398	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT ARLINGTON (26-0201-51-64):	57,370	0
	<u>DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY</u>		
	<b>12.905 / CYBERSECURITY CORE CURRICULUM</b>	<b>163,139</b>	<b>0</b>
	GLAA	163,139	0
	<b>12.901 / MATHEMATICAL SCIENCES GRANTS</b>	<b>96,987</b>	<b>0</b>
	GFBA	36,361	0
	GGBA	47,125	0
	GLAA / PASS-THROUGH FROM REGIS UNIVERSITY (SA1-H98230-17-1-0339):	13,501	0
	<u>DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT</u>		
	<b>12.617 / ECONOMIC ADJUSTMENT ASSISTANCE FOR STATE GOVERNMENTS</b>	<b>741,075</b>	<b>164,556</b>
	GLAA / PASS-THROUGH FROM UNIVERSITY OF UTAH (UU 66537, 69797 FY17 WAS ST1605-17-02):	741,075	164,556
	<u>DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE</u>		
	<b>12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING</b>	<b>498,462</b>	<b>0</b>
	GFBA	28,415	0
	GFCA	13,999	0
	GFBA	43,649	0
	GGBA	93,408	0
	GFBA / PASS-THROUGH FROM QUANTUM RESEARCH INTERNATIONAL (QPO16-5329):	240,285	0
	GFCA / PASS-THROUGH FROM GEORGE MASON UNIVERSITY (SUBAWARD NO. E203992-1):	30,254	0
	GLAA / PASS-THROUGH FROM LIFT (SUB AWARD-0001):	48,452	0
	<b>12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM</b>	<b>27,724</b>	<b>0</b>
	GCBA	27,724	0
	<u>DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES</u>		
	<b>84.305 / EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION</b>	<b>1,920,546</b>	<b>510,224</b>
	GFBA	1,574,626	510,224
	GFBA	51,689	0
	GKAA	66,422	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF HOUSTON (R-12-0097):	5,292	0
	GFBA / PASS-THROUGH FROM FLORIDA STATE UNIVERSITY (R01968):	63,575	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDSP00011829):	158,942	0
	<b>84.324 / RESEARCH IN SPECIAL EDUCATION</b>	<b>1,026,180</b>	<b>45,647</b>
	GFBA	163,058	45,647
	GKAA	491,906	0
	GFBA / PASS-THROUGH FROM GEORGIA STATE UNIVERSITY (SP00010919-03):	350,561	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (A16-0052-S002):	20,655	0
	<u>DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</u>		
	<b>84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>	<b>1,432,360</b>	<b>0</b>
	GFBA	1,432,360	0
	<b>84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMELY IMPROVING TEACHER QUALITY STATE GRANTS)</b>	<b>178,842</b>	<b>0</b>
	GAAA	178,842	0
	<b>84.141 / MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM</b>	<b>501,930</b>	<b>0</b>
	GFBA	501,930	0
	<b>84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM</b>	<b>72,936</b>	<b>0</b>
	GFBA	72,936	0
	<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>		
	<b>84.334 / GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS</b>	<b>28,510</b>	<b>0</b>
	GKAA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA, GREENSBORO (20130310):	28,510	0
	<b>84.015 / NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE AND INTERNATIONAL STUDIES PROGRAM AND FOREIGN LANGUAGE AND AREA STUDIES FELLOWSHIP PROGRAM</b>	<b>16,994</b>	<b>0</b>
	GFBA	14,394	0
	GSAA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (60045660-FLC):	2,600	0
	<b>84.022 / OVERSEAS PROGRAMS - DOCTORAL DISSERTATION RESEARCH ABROAD</b>	<b>10,241</b>	<b>0</b>
	GFBA	10,241	0
	<b>84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED</b>	<b>945,426</b>	<b>0</b>
	GFBA	892,557	0
	GGBA	52,869	0
	<b>84.407 / TRANSITION PROGRAMS FOR STUDENTS WITH INTELLECTUAL DISABILITIES INTO HIGHER EDUCATION</b>	<b>572,004</b>	<b>10,910</b>
	GGBA	572,004	10,910

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER		TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
<b>84.021 / OVERSEAS PROGRAMS - GROUP PROJECTS ABROAD</b>		<b>-66</b>	<b>0</b>
GFBA / PASS-THROUGH FROM VARIOUS CONTRIBUTORS (OCG5673B):		-66	0
<b>84.031 / HIGHER EDUCATION INSTITUTIONAL AID</b>		<b>1,879,534</b>	<b>283,382</b>
GYAA		1,592,084	283,382
GYAA / PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (008100-87W4):		287,450	0
<b>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</b>			
<b>84.133 / NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH</b>		<b>165,854</b>	<b>8,000</b>
GFBA		4,361	0
GFBA / PASS-THROUGH FROM GALLAUDET UNIVERSITY (0000023622):		161,948	8,000
GFBA / PASS-THROUGH FROM REHABILITATION INSTITUTE OF CHICAGO (OCG5672B):		-455	0
<b>84.235 / REHABILITATION SERVICES DEMONSTRATION AND TRAINING PROGRAMS</b>		<b>46,148</b>	<b>0</b>
GKAA / PASS-THROUGH FROM MEETING THE CHALLENGE INC. (22414):		46,148	0
<b>84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES</b>		<b>221,890</b>	<b>0</b>
GFBA		1,450	0
GFBA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E4868-1B):		6,735	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5039300_NCE):		193,764	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5108652):		19,941	0
<b>DEPARTMENT OF ENERGY</b>			
<b>81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM</b>		<b>17,790,690</b>	<b>1,381,103</b>
GFBA		9,491,813	682,743
GGBA		5,025,927	660,030
GLAA		1,099,563	38,330
GFBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (10551-A87):		-26	0
GFBA / PASS-THROUGH FROM SANDIA NATIONAL LABORATORIES (1493133):		-106	0
GFBA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU14138):		241,469	0
GFBA / PASS-THROUGH FROM LODESTAR RESEARCH CORPORATION (OCG6293B):		125,258	0
GFBA / PASS-THROUGH FROM CORNELL UNIVERSITY (79685-10803):		9,703	0
GFBA / PASS-THROUGH FROM BERKELEY NATIONAL LABORATORY (7329549):		7,924	0
GFBA / PASS-THROUGH FROM ANASYS INSTRUMENTS (OCG6406B):		33,962	0
GFBA / PASS-THROUGH FROM NCO TECHNOLOGIES (OCG6419B):		49,294	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (25-1215-0123-007):		206,754	0
GGBA / PASS-THROUGH FROM STONY BROOK UNIVERSITY (63761):		5,763	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, RIVERSIDE (S-000684):		259,696	0
GLAA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP00225434-PROJ0011187):		56,553	0
GFBA / PASS-THROUGH FROM GENERAL ATOMICS (PO 4500072435):		64,361	0
GFBA / PASS-THROUGH FROM TDA RESEARCH INC. (BE.2253.CU.17.01):		62,737	0
GFBA / PASS-THROUGH FROM TECH-X CORPORATION (7357-003):		53,493	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF READING (1001278):		108,683	0
GGBA / PASS-THROUGH FROM J. CRAIG VENTER INSTITUTE (JCVI-17-012):		110,608	0
GGBA / PASS-THROUGH FROM KMLABS INC. - KAPTEYN MURNANE LABORATORIES, INC. (DOE CONTRACT # DE-SC0013860):		43,417	0
GLAA / PASS-THROUGH FROM IOWA STATE UNIVERSITY (4012023A):		34,551	0
GLAA / PASS-THROUGH FROM KAIA CORP (CSM PROP 17-0408):		68,428	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA - BERKELEY (00009683/DE-SC0018301-NIYOGI):		102,626	0
GFBA / PASS-THROUGH FROM BATTELLE OAK RIDGE NATIONAL LAB (4000158397):		272,477	0
GFBA / PASS-THROUGH FROM MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003899):		22,841	0
GFBA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41026-77):		28,384	0
GFBA / PASS-THROUGH FROM PACIFIC NORTHWEST NATIONAL LABORATORY (PO-323896):		36,478	0
GFBA / PASS-THROUGH FROM RENNSSELAER POLYTECHNIC INSTITUTE (A12351):		-394	0
GFBA / PASS-THROUGH FROM STRATTON PARK ENGINEERING COMPANY INC (17-0329EF):		52,320	0
GFBA / PASS-THROUGH FROM UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z17-21299):		32,935	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (92720894):		83,198	0
<b>81.086 / CONSERVATION RESEARCH AND DEVELOPMENT</b>		<b>78,744</b>	<b>0</b>
GFBA		72,709	0
GGBA		6,035	0
<b>81.087 / RENEWABLE ENERGY RESEARCH AND DEVELOPMENT</b>		<b>4,202,229</b>	<b>1,876,493</b>
GFBA		550,218	0
GGBA		365,807	14,000
GLAA		2,875,704	1,862,493
GGBA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (SUBAWARD NO. 17-087):		177,816	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS AT CHICAGO (CSM 17-0041):		7,035	0
GLAA / PASS-THROUGH FROM STANFORD UNIVERSITY (010628170):		-2,824	0
GLAA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN - MADISON (642K460):		72,883	0
GFBA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41026-88):		34,315	0
GFBA / PASS-THROUGH FROM VAISALA, INC. (DE-EE0006898):		121,275	0
<b>81.089 / FOSSIL ENERGY RESEARCH AND DEVELOPMENT</b>		<b>3,128,690</b>	<b>890,950</b>
GFBA		1,317,013	304,842
GGBA		1,127,073	459,400
GLAA		639,512	126,708
GGBA / PASS-THROUGH FROM UNIVERSITY OF KENTUCKY (SUBAWARD NO. 3200001470-18-043):		45,092	0
<b>81.121 / NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION</b>		<b>2,467,854</b>	<b>99,279</b>
GFBA		182,920	0
GLAA		1,916,373	99,279
GFBA / PASS-THROUGH FROM UNIVERSITY OF IDAHO (ICK222 SB 001 / PO#):		-36,396	0
GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (60054137):		60,732	0
GLAA / PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (DE-NE0008582):		220,335	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF HOUSTON (R-16-0020):		87,979	0
GSAA / PASS-THROUGH FROM THE BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM (723K155):		35,911	0
<b>81.135 / ADVANCED RESEARCH PROJECTS AGENCY - ENERGY</b>		<b>8,363,248</b>	<b>1,083,558</b>
GFBA		2,963,393	761,235
GGBA		2,200,046	68,886
GLAA		1,175,116	253,437
GFBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (13010701):		-7,917	0
GFBA / PASS-THROUGH FROM SOLID POWER, LLC (DE AR0000399):		80	0
GFBA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (15-622):		-4	0
GFBA / PASS-THROUGH FROM CORNELL UNIVERSITY (74585-10450):		130,664	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GG11916 151521):		164,799	0
GFBA / PASS-THROUGH FROM IOWA STATE UNIVERSITY (401-20-06A):		166,077	0
GGBA / PASS-THROUGH FROM LI-COR BIOSCIENCES (1128-1509):		54,181	0
GLAA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (17-148):		209,175	0
GLAA / PASS-THROUGH FROM ITN ENERGY SYSTEMS, INC. (DE-AR0000019):		-48	0
GFBA / PASS-THROUGH FROM AMERICAN MANUFACTURING (OCG6405B):		303,548	0
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (SUBAWARD NO. 201254-461):		80,445	0
GLAA / PASS-THROUGH FROM FUELCELL ENERGY, INC. (F720170001S1 FY17 WAS DE-AR0000808):		576,457	0



STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GLAA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RF180-G2):	80,460	0
	GLAA / PASS-THROUGH FROM OPUS 12 (01-062-8170):	88,630	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GGL1916/151522):	183,653	0
	GLAA / PASS-THROUGH FROM YALE UNIVERSITY (C13E11640 (E00150)):	-5,507	0
	<b>81.124 / PREDICTIVE SCIENCE ACADEMIC ALLIANCE PROGRAM</b>	<b>333,896</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM TEXAS A&M UNIVERSITY (02-S140240):	173,206	0
	GFBA / PASS-THROUGH FROM STANFORD UNIVERSITY (60548661-107908):	160,690	0
	<b>81.123 / NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM</b>	<b>18,160</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORIES (290748 / 133262):	18,160	0
	<b>81.108 / EPIDEMIOLOGY AND OTHER HEALTH STUDIES FINANCIAL ASSISTANCE PROGRAM</b>	<b>253,611</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM OAK RIDGE ASSOCIATED UNIVERSITIES (PO#600866_MOD17):	253,611	0
	<b>81.112 / STEWARDSHIP SCIENCE GRANT PROGRAM</b>	<b>275,004</b>	<b>220,853</b>
	GLAA	275,004	220,853
	<b>81.139 / ENVIRONMENTAL MANAGEMENT R&amp;D AND VALIDATION TESTING ON HIGH EFFICIENCY PARTICULATE AIR (HEPA) FILTERS</b>	<b>459,536</b>	<b>153,036</b>
	GLAA	459,536	153,036
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>		
	<b>93.600 / HEAD START</b>	<b>158,331</b>	<b>0</b>
	GFBA	158,331	0
	<b>93.647 / SOCIAL SERVICES RESEARCH AND DEMONSTRATION</b>	<b>103,882</b>	<b>-228</b>
	GFBA	103,882	-228
	<b>93.652 / ADOPTION OPPORTUNITIES</b>	<b>6,147</b>	<b>0</b>
	GFBA	6,147	0
	<b>93.605 / FAMILY CONNECTION GRANTS</b>	<b>-1,974</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM OLMSTED COUNTY (5166-6037-16620):	-1,974	0
	<b>93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION</b>	<b>371,673</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0227-003):	46,942	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0249-002):	313,966	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0261-002):	10,765	0
	<b>93.659 / ADOPTION ASSISTANCE</b>	<b>17,051</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM CHAPIN HALL AT THE UNIVERSITY OF CHICAGO (AWD-164477):	17,051	0
	<b>93.556 / PROMOTING SAFE AND STABLE FAMILIES</b>	<b>4,942</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E4132C):	4,942	0
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY</u>		
	<b>93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES</b>	<b>9,728,453</b>	<b>3,168,480</b>
	GFBA	8,683,006	3,163,601
	GFBA / PASS-THROUGH FROM ACADEMYHEALTH (3-2789.731.02_AMD01):	-917	0
	GFBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (113302):	12,500	0
	GFBA / PASS-THROUGH FROM CASE WESTERN RESERVE UNIVERSITY (RES510314_AMD02):	17,501	0
	GFBA / PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (09DMAGI-05-UCD):	-3,308	0
	GFBA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60037079CHC):	3,014	0
	GFBA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11523SUB):	11,445	4,829
	GFBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (113316_AMD02):	45,151	0
	GFBA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3604B-7_YR01):	-1,516	0
	GFBA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3604B-7_YR02):	100,910	0
	GFBA / PASS-THROUGH FROM DUKE UNIVERSITY (2038052_ADJ):	34,415	0
	GFBA / PASS-THROUGH FROM DUKE UNIVERSITY (2038052_AMD03):	83,859	0
	GFBA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (S-GRD1718-SC24):	716,510	0
	GFBA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60037079 CHC):	-95	0
	GFBA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11722SUB_CF):	25,708	50
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY</u>		
	<b>93.161 / HEALTH PROGRAM FOR TOXIC SUBSTANCES AND DISEASE REGISTRY</b>	<b>19,604</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E0952Y):	10,086	0
	GFBA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E0952BB):	9,518	0
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION</u>		
	<b>93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE</b>	<b>1,253,381</b>	<b>147,295</b>
	GFBA	1,253,381	147,295
	<b>93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS</b>	<b>1,191,048</b>	<b>0</b>
	GFBA	1,190,169	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (1600184_AMD03):	879	0
	<b>93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM</b>	<b>3,892,738</b>	<b>631,619</b>
	GFBA	1,303,485	122,219
	GGBA	1,762,497	509,400
	GLAA	520,893	0
	GLAA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60039542 CSM):	73,930	0
	GFBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (115367):	3,801	0
	GGBA / PASS-THROUGH FROM CENTER FOR HEALTH, WORK & ENVIRONMENT (FY17.347.006 AMIDON):	8,822	0
	GFBA / PASS-THROUGH FROM CENTER FOR CONSTRUCTION RESEARCH AND TRA (3001-603-01):	219,310	0
	<b>93.757 / STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF)</b>	<b>8</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM APT THERAPEUTICS, INC (AWD-151932):	8	0
	<b>93.945 / ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL</b>	<b>449,624</b>	<b>0</b>
	GFBA	398,301	0
	GFBA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 116058_SUPP):	48,151	0
	GFBA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS114528):	3,172	0
	<b>93.084 / PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES</b>	<b>34,820</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS MEDICAL BRANCH AT GA (18-027):	27,138	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS MEDICAL BRANCH AT GA (17-018):	7,682	0
	<b>93.315 / RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION</b>	<b>170,373</b>	<b>0</b>
	GFBA	170,373	0
	<b>93.061 / INNOVATIONS IN APPLIED PUBLIC HEALTH RESEARCH</b>	<b>37,604</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM AMBULATORY PARKINSON'S DISEASE MONITORIN (RSA-02-NIH001_NCE):	37,604	0
	<b>93.067 / GLOBAL AIDS</b>	<b>1</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (7430SC):	1	0
	<b>93.080 / BLOOD DISORDER PROGRAM: PREVENTION, SURVEILLANCE, AND RESEARCH</b>	<b>24,646</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2015001-PI-2):	7,073	0
	GFBA / PASS-THROUGH FROM AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2015001-PI-3):	17,573	0
	<b>93.135 / CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION</b>	<b>455</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00003351):	-1,195	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS, HOUSTON (00003340):	1,650	0
	<b>93.947 / TUBERCULOSIS DEMONSTRATION, RESEARCH, PUBLIC AND PROFESSIONAL EDUCATION</b>	<b>-20</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (8772SC):	-20	0



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<b>93.068</b>	<b>/ CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION</b>	<b>26,473</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM COLORADO RESEARCH PARTNERS LLC (2015-01):	14,360	0
	GFEA / PASS-THROUGH FROM KAISER PERMANENTE (CS113608):	7,519	0
	GFEA / PASS-THROUGH FROM KAISER PERMANENTE (OOS030157-01):	4,594	0
<b>93.283</b>	<b>/ CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE</b>	<b>147,244</b>	<b>0</b>
	GFEA	27,883	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTH CAROLINA (15-2763/11520-FB44):	46,817	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTH CAROLINA (RFA-R15-02):	72,544	0
<b>93.977</b>	<b>/ SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS</b>	<b>20,179</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E4135D-3):	20,179	0
<b>93.507</b>	<b>/ PPHF NATIONAL PUBLIC HEALTH IMPROVEMENT INITIATIVE</b>	<b>48,978</b>	<b>0</b>
	GFBA	48,978	0
<b>93.185</b>	<b>/ IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS</b>	<b>423,324</b>	<b>20,690</b>
	GFEA	423,324	20,690
<b>93.939</b>	<b>/ HIV PREVENTION ACTIVITIES NON-GOVERNMENTAL ORGANIZATION BASED</b>	<b>1,644,364</b>	<b>148,235</b>
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (AWD-153474):	151	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (PS#111674):	259,190	0
	GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S035):	1,345,849	0
	GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S035_MOD04):	-126,274	0
	GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S035_MOD06):	-64,820	-100
	GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S035_MOD08):	500	0
	GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S035_MOD10):	229,768	148,335
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>			
<b>93.779</b>	<b>/ CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS</b>	<b>122,478</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM LEWIN GROUP (TLG15044-5645.04_MOD01):	31,939	0
	GFEA / PASS-THROUGH FROM LEWIN GROUP (TLG15044-5645.04):	90,539	0
<b>93.793</b>	<b>/ MEDICAID TRANSFORMATION GRANTS</b>	<b>609,261</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM ABT ASSOCIATES INC (SUB#43887):	-752	0
	GFEA / PASS-THROUGH FROM INSIGHT POLICY RESEARCH (144519):	310,698	0
	GFEA / PASS-THROUGH FROM ABT ASSOCIATES INC (SUB#48628):	299,315	0
<b>93.774</b>	<b>/ MEDICARE SUPPLEMENTARY MEDICAL INSURANCE</b>	<b>254,028</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM ABT ASSOCIATES INC (48632):	254,028	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION</u>			
<b>93.103</b>	<b>/ FOOD AND DRUG ADMINISTRATION RESEARCH</b>	<b>512,434</b>	<b>140,360</b>
	GFEA	71,468	75,659
	GGBA	244,657	64,701
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CINCINNATI (008222):	1	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND, BALTIMORE (SR00003082 / 3420):	34,358	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004610082):	131,823	0
	GFEA / PASS-THROUGH FROM STANFORD UNIVERSITY (61261377-106908_AMD01):	215	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004144259_AMD03):	29,912	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>			
<b>93.110</b>	<b>/ MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS</b>	<b>3,624,337</b>	<b>1,277,580</b>
	GFEA	3,557,931	1,277,580
	GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, LOS ANGELES (1920 G RA026):	13,770	0
	GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1010559_UCDENVER):	52,636	0
<b>93.127</b>	<b>/ EMERGENCY MEDICAL SERVICES FOR CHILDREN</b>	<b>203,207</b>	<b>0</b>
	GFEA	33,937	0
	GFEA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG011695-02)):	24,167	0
	GFEA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG011695-03)_AMD02):	145,103	0
<b>93.191</b>	<b>/ GRADUATE PSYCHOLOGY EDUCATION</b>	<b>217,254</b>	<b>0</b>
	GFEA	217,254	0
<b>93.153</b>	<b>/ COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH</b>	<b>579,112</b>	<b>666,279</b>
	GFEA	579,112	666,279
<b>93.251</b>	<b>/ UNIVERSAL NEWBORN HEARING SCREENING</b>	<b>252,385</b>	<b>148,119</b>
	GFEA	252,385	148,119
<b>93.359</b>	<b>/ NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS</b>	<b>554,083</b>	<b>0</b>
	GFEA	554,083	0
<b>93.822</b>	<b>/ HEALTH CAREERS OPPORTUNITY PROGRAM</b>	<b>-1,049</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM WESTAT, INC (8846.07-S02):	-80	0
	GFEA / PASS-THROUGH FROM WESTAT, INC (8846.70-S01):	-969	0
<b>93.247</b>	<b>/ ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM</b>	<b>490,318</b>	<b>0</b>
	GFEA	16	0
	GKAA	490,302	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE</u>			
<b>93.933</b>	<b>/ DEMONSTRATION PROJECTS FOR INDIAN HEALTH</b>	<b>17,852</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM WESTERN CAROLINA UNIVERSITY (A14-0036-S002):	17,852	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH</u>			
<b>93.113</b>	<b>/ ENVIRONMENTAL HEALTH</b>	<b>8,101,170</b>	<b>2,216,575</b>
	GFEA	5,749,885	1,989,896
	GGBA	2,123,336	226,679
	GFEA / PASS-THROUGH FROM CLEMSON UNIVERSITY (1737-209-2010273):	1,266	0
	GFEA / PASS-THROUGH FROM THOMAS JEFFERSON UNIVERSITY (080-04000-S12301_AMD04):	7,312	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20095603_AMD03):	102,189	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20095604):	55,823	0
	GFEA / PASS-THROUGH FROM THOMAS JEFFERSON UNIVERSITY (080-04000-S12301):	3	0
	GGBA / PASS-THROUGH FROM ACCESS SENSOR TECHNOLOGIES, LLC (2017-5384191):	60,410	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (80539909):	946	0
<b>93.121</b>	<b>/ ORAL DISEASES AND DISORDERS RESEARCH</b>	<b>7,232,421</b>	<b>1,144,257</b>
	GFBA	1,315,018	190,896
	GFEA	5,336,620	953,361
	GGBA	49,014	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (567164_AMD01):	1,040	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6403-1081-00-C):	284,622	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (567164_AMD02):	46,107	0
<b>93.173</b>	<b>/ RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS</b>	<b>5,597,280</b>	<b>389,344</b>
	GFEA	5,404,053	389,344
	GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1008367):	52,218	0
	GKAA / PASS-THROUGH FROM CREARE LLC (83873):	9,687	0
	GFBA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0039333-PROJ0010825):	122,109	0
	GFBA / PASS-THROUGH FROM REHABILITATION INSTITUTE OF CHICAGO (82055):	9,213	0

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<b>93.213</b>	<b>/ RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH</b>	<b>1,372,636</b>	<b>85,261</b>
	GFBA	624,103	85,261
	GFEA	442,378	0
	GGBA	132,603	0
	GFEA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (17-028):	23,881	0
	GFEA / PASS-THROUGH FROM EAST CAROLINA UNIVERSITY (A15-0165-S001):	-156	0
	GFEA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 114690):	20,889	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF KENTUCKY (3200001188-17-230):	128,938	0
<b>93.233</b>	<b>/ NATIONAL CENTER ON SLEEP DISORDERS RESEARCH</b>	<b>650,787</b>	<b>69,402</b>
	GFBA	650,787	69,402
<b>93.242</b>	<b>/ MENTAL HEALTH RESEARCH GRANTS</b>	<b>9,240,292</b>	<b>471,516</b>
	GFBA	4,119,668	298,544
	GFEA	4,077,511	172,972
	GFBA / PASS-THROUGH FROM INDIANA UNIVERSITY (IUPUI-4687065-UCB):	-1,458	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF TORONTO (497417-SUBGRANT2):	181,814	0
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (9223-8336):	1,532	0
	GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1002328_UCDENVER):	-144	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (201224594-01):	13,196	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MASSACHUSETTS WORCESTER (WA00318979/RFS20160):	-12,675	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003319157):	16,687	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003319157_AMD02):	-30	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUB#3003319157):	-19	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTA14-000921):	-67	0
	GLAA / PASS-THROUGH FROM BOULDER NONLINEAR SYSTEMS, INC. (2R42MH102201-02):	5,750	0
	GFBA / PASS-THROUGH FROM DARTMOUTH COLLEGE (R1009):	17,772	0
	GFBA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0039805-PROJ0011019):	89,338	0
	GFBA / PASS-THROUGH FROM STANFORD UNIVERSITY (61575814-125036):	173,971	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (572159):	1,114	0
	GFEA / PASS-THROUGH FROM 3-C INSTITUTE FOR SOCIAL DEVELOPMENT (20179193II-02):	31,545	0
	GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (17-M109):	20,622	0
	GFEA / PASS-THROUGH FROM HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50081-R01-UCCH1):	41,976	0
	GFEA / PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (IHR0000407):	7,569	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000506211-001):	-10,138	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000506211-001_AMD07):	10,096	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000506211-001_AMD5):	32,377	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF DENVER (SC37573-01-00):	152,899	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MASSACHUSETTS WORCESTER (RFS2016008_AMD03):	36,462	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003319157_AMD04_CF):	4,039	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004544100):	22,296	0
	GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-18-327):	65,043	0
	GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU17092_AMD01):	57,755	0
	GFBA / PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF MEDICINE (149869.5101561.0107):	1,696	0
	GFBA / PASS-THROUGH FROM RESEARCH FOUNDATION FOR MENTAL HYGIENE, (124377):	64,799	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 G PQ284):	17,296	0
<b>93.273</b>	<b>/ ALCOHOL RESEARCH PROGRAMS</b>	<b>2,539,364</b>	<b>312,918</b>
	GFBA	635,023	109,783
	GFEA	1,608,635	203,135
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (028282-874X):	-4,536	0
	GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2033370):	-14,647	0
	GFEA / PASS-THROUGH FROM RHODE ISLAND HOSPITAL (701-5475-1-CO_AMD04):	1	0
	GFEA / PASS-THROUGH FROM YALE UNIVERSITY (M15A12009 (A10859)):	6,710	0
	GFEA / PASS-THROUGH FROM YALE UNIVERSITY (M15A12098(A10072)):	-5,442	0
	GFEA / PASS-THROUGH FROM YALE UNIVERSITY (M15A12098(A10072)_AMD03):	-5,046	0
	GFEA / PASS-THROUGH FROM CORAMIR BIOMEDICAL, INC (R41HL137564-UCD):	66,082	0
	GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2033370_AMD04):	173,706	0
	GFEA / PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (130996 G003859):	58,345	0
	GFEA / PASS-THROUGH FROM YALE UNIVERSITY (GR101085 (CON-80000946)):	20,533	0
<b>93.279</b>	<b>/ DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS</b>	<b>11,222,947</b>	<b>1,280,894</b>
	GFBA	2,429,337	312,467
	GFEA	4,883,312	410,547
	GGBA	1,939,370	557,880
	GKAA	81,380	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTH DAKOTA (USD1206):	7,439	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (A005020801):	1,277,711	0
	GFBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERISTY (RUCDA040177):	28,045	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND BALTIMORE COUNTY (SR00002163_AMD06):	27,494	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (414337-G):	-1,590	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (45769258):	1,842	0
	GKAA / PASS-THROUGH FROM BOSTON UNIVERSITY (4500002278):	29,820	0
	GFEA / PASS-THROUGH FROM DEPAUL UNIVERSITY (501203SG133_AMD01):	39,610	0
	GFEA / PASS-THROUGH FROM NEW YORK UNIVERSITY (F4410-01_AMD2):	34,780	0
	GFEA / PASS-THROUGH FROM RTI INTERNATIONAL (3-312-0215457-52839L_MOD2):	19,784	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (444653/29408):	120	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDFSP00011991_YR02):	6,702	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (1200542):	19,638	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MIAMI (SPC-000153):	9,842	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF TENNESSEE (18-1864 UCD):	240,873	0
	GFBA / PASS-THROUGH FROM YALE UNIVERSITY (M17A12710 (A11106)):	147,438	0
<b>93.282</b>	<b>/ MENTAL HEALTH NATIONAL RESEARCH SERVICE AWARDS FOR RESEARCH TRAINING</b>	<b>140,330</b>	<b>21,035</b>
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (112404_MOD04):	140,330	21,035
<b>93.286</b>	<b>/ DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH</b>	<b>2,963,376</b>	<b>586,523</b>
	GFBA	1,780,087	406,934
	GFEA	672,662	123,011
	GGBA	372,919	56,578
	GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (SUBAWARD # 60051505, PRIME AWA):	-1,555	0
	GKAA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5529-UNC-DHHS-2562):	50,405	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA (PO# 10313802-SUB):	-95	0
	GFEA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11082SUB_CF):	-9,963	0
	GFEA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11082SUB_MOD05):	98,916	0
<b>93.310</b>	<b>/ TRANS-NIH RESEARCH SUPPORT</b>	<b>4,757,920</b>	<b>35,663</b>
	GFBA	1,667,763	0
	GFEA	2,895,525	35,663
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004090920):	14,457	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GC12238 146853):	238	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GFCA / PASS-THROUGH FROM AMERICAN ASSOCIATION OF COLLEG (AWARD LETTER 5/8/2018):	13,090	0
	GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (203-7886):	628	0
	GFEA / PASS-THROUGH FROM INFINITE BIOMEDICAL TECHNOLOGIES (R44HD090811):	136,300	0
	GFEA / PASS-THROUGH FROM NORTHEASTERN UNIVERSITY (500559-78053):	15,064	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0004558 113512-2):	-1	0
	GFBA / PASS-THROUGH FROM MEMORIAL HOSPITAL OF RHODE ISLAND (5001311):	14,856	0
<b>93.351 / RESEARCH INFRASTRUCTURE PROGRAMS</b>		<b>7,897,434</b>	<b>1,734,293</b>
	GFEA	6,211,155	1,733,159
	GGBA	1,612,773	1,134
	GFBA / PASS-THROUGH FROM DENVER MUSEUM OF NATURE & SCIENCE (OCG6353):	73,506	0
<b>93.393 / CANCER CAUSE AND PREVENTION RESEARCH</b>		<b>8,660,946</b>	<b>636,354</b>
	GFBA	747,270	0
	GFEA	5,336,485	387,273
	GGBA	1,249,344	249,081
	GFBA / PASS-THROUGH FROM NORTHEASTERN UNIVERSITY (500470-78051):	107,441	0
	GFEA / PASS-THROUGH FROM HEALTH RESEARCH INC (65-01):	-1,214	0
	GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1005824_UCDENVER_AMD02):	101,968	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (73876500_AMD01):	603	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5033527_AMD02):	154	0
	GFEA / PASS-THROUGH FROM VIRGINIA COMMONWEALTH UNIVERSITY (0054743 (128479-2)_AMD):	25,225	0
	GFEA / PASS-THROUGH FROM WESTAT, INC (6426-S02_MOD01):	13,291	0
	GFEA / PASS-THROUGH FROM WESTAT, INC (8906-S05_YR06):	-1,273	0
	GGBA / PASS-THROUGH FROM KLEIN BUENDEL (0301-0152-000):	29,322	0
	GGBA / PASS-THROUGH FROM YALE UNIVERSITY (M17A12681 (A11033)):	38,632	0
	GFEA / PASS-THROUGH FROM BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (52454.2002720.669304_AMD0):	18,555	0
	GFEA / PASS-THROUGH FROM ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-0851-4609_AMD01):	1,890	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (AWD-171414):	26,902	0
	GFEA / PASS-THROUGH FROM OHIO STATE UNIVERSITY (60063244):	127,606	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1640 G TB452_AMD02):	208,016	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1640 G TB452_CF):	93,462	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CONNECTICUT (UCHC7-93133658):	35,864	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004565553):	78,983	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (N005166102_AMD01):	107,528	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (173405322_AMD01):	218,619	0
	GFEA / PASS-THROUGH FROM WESTAT, INC (6426-S02_MOD03):	3,477	0
	GGBA / PASS-THROUGH FROM YALE UNIVERSITY (GR100701 (CON-80000846)):	69,306	0
	GGBA / PASS-THROUGH FROM ROSWELL PARK CANCER INSTITUTE (267-01):	23,490	0
<b>93.394 / CANCER DETECTION AND DIAGNOSIS RESEARCH</b>		<b>1,172,072</b>	<b>316,855</b>
	GFBA	594,726	173,672
	GFEA	300,121	143,183
	GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000881933):	44,660	0
	GFEA / PASS-THROUGH FROM KLEIN BUENDEL, INC. (0284-0148-001):	-287	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (43955796):	1,260	0
	GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000916683):	122,151	0
	GFEA / PASS-THROUGH FROM KLEIN BUENDEL, INC. (0315-0166-002):	41,163	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (631K665_AMD02):	68,278	0
<b>93.395 / CANCER TREATMENT RESEARCH</b>		<b>4,182,642</b>	<b>161,699</b>
	GFEA	2,995,176	86,120
	GGBA	247,506	75,579
	GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00004195_AMD01):	146,240	0
	GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00004764):	-5,570	0
	GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3000788993):	5,002	0
	GFEA / PASS-THROUGH FROM METCURE THERAPEUTICS, LLC (STTR-16-01UC):	11,104	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20107201_UCD):	4,674	0
	GFEA / PASS-THROUGH FROM NRG ONCOLOGY FOUNDATION, INC (RABEN-YR.2_YR03):	-2,021	0
	GFEA / PASS-THROUGH FROM NSABP FOUNDATION, INC (NSABP-TIND #340):	63,913	0
	GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (9009627_UCDENVER):	10,946	0
	GFEA / PASS-THROUGH FROM SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-CA32102/37429):	22,443	0
	GFEA / PASS-THROUGH FROM UNIVERSITY NEBRASKA MEDICAL CENTER (34-5140-2058-001):	-17	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3002785635/3003921660):	3,096	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (3RN20):	-22,223	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20121788-08):	-1,209	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20121788-10):	17,064	0
	GGBA / PASS-THROUGH FROM MBC PHARMA, INC. (1R43CA203166-01):	6,274	0
	GFEA / PASS-THROUGH FROM INDIANA UNIVERSITY (IN4684755UC_AMD02):	172,309	0
	GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00001911_AMD01):	-556	0
	GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3000788993_AMD03):	42,348	0
	GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3000846091):	175,842	0
	GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001093392):	32,752	0
	GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001163074):	21,800	0
	GFEA / PASS-THROUGH FROM METCURE THERAPEUTICS, LLC (STTR-17-01UC):	62,391	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20107201_UCD_AMD01):	47,346	0
	GFEA / PASS-THROUGH FROM NRG ONCOLOGY FOUNDATION, INC (RABEN-YR.4):	7,000	0
	GFEA / PASS-THROUGH FROM NRG ONCOLOGY FOUNDATION, INC (RABEN-YR.5):	6,621	0
	GFEA / PASS-THROUGH FROM NRG ONCOLOGY FOUNDATION, INC (UCD-YR.1):	5,645	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (101775923):	563	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UA955_AMD1):	54,231	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UB011):	15,201	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20121788-01):	731	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (415894-G_AMD06):	18,868	0
	GGBA / PASS-THROUGH FROM MBC PHARMA, INC. (CSU-04):	17,152	0
<b>93.396 / CANCER BIOLOGY RESEARCH</b>		<b>5,979,220</b>	<b>114,850</b>
	GFBA	115,899	0
	GFEA	5,800,564	114,850
	GGBA	3,932	0
	GFEA / PASS-THROUGH FROM CONNECTICUT COLLEGE (141581-A):	2,515	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GC12131 144663):	3,261	0
	GFEA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFHUS 557367):	-1,890	0
	GFEA / PASS-THROUGH FROM ROSWELL PARK CANCER INSTITUTE (173-01_AMD03):	8,510	0
	GFEA / PASS-THROUGH FROM UNIVERSITE DE MONTREAL (AWD-143727):	29,312	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GC12131 149636_AMD01):	20,378	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GC12131-141614):	-3,261	0
<b>93.398 / CANCER RESEARCH MANPOWER</b>		<b>2,484,630</b>	<b>47,368</b>
	GFBA	37,346	0
	GFEA	2,435,736	47,368

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	EXPENDITURES	THROUGH TO	SUBRECIPIENTS	
GFEA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (416666_AMD02):	-26,571		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (417084G):	3,614		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (417084G_AMD04):	34,505		0	
<b>93.837 / CARDIOVASCULAR DISEASES RESEARCH</b>	<b>21,231,610</b>		<b>1,848,557</b>	
GFBA	3,300,166		155,352	
GFEA	14,629,630		1,620,664	
GGBA	512,531		0	
GFBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA LINCOLN (24-1123-0004-003):	37,959		0	
GFEA / PASS-THROUGH FROM ANN & ROBERT H. LURIE CHILDRENS HOSPITAL (901477-DENVER):	-1,417		0	
GFEA / PASS-THROUGH FROM ANN & ROBERT H. LURIE CHILDRENS HOSPITAL (901477-DENVER_AMD01):	30		0	
GFEA / PASS-THROUGH FROM CARNEGIE MELLON UNIVERSITY (1090415-347871):	-4,887		0	
GFEA / PASS-THROUGH FROM CARNEGIE MELLON UNIVERSITY (1090445-360929):	-1,634		0	
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (137829_AMD05):	13,489		0	
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (SUB#135410):	-4,200		0	
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (SUB-138511):	38,748		0	
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000803471):	753		0	
GFEA / PASS-THROUGH FROM GEISINGER MEDICAL CENTER (10180313):	24,739		0	
GFEA / PASS-THROUGH FROM INDIANA UNIVERSITY (IN4687768COLO_AMD01):	4,759		0	
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002729470):	5,993		0	
GFEA / PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (RNG200225-UCD):	-6,510		0	
GFEA / PASS-THROUGH FROM MT.SINAI SCHOOL OF MEDICINE,NY (0255-1121-4609):	274,773		0	
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20102102):	495		0	
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20106601_UCD):	184,457		0	
GFEA / PASS-THROUGH FROM NATL JEWISH HOSPITAL (20024304):	-4,862		0	
GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60043010 UC):	-863		0	
GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60043010 UC_AMD01):	21,211		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF CINCINNATI (SUB#131950):	10,152		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF LOUISVILLE (ULRF 13-1442):	-6,374		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004171781_AMD01):	40,307		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197):	31,203		24,764	
GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197_AMD01):	-40		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0013443 (126060-4)):	1,915		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0019286 (121765-1)):	9,538		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0028217(127996-1)):	1,393		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0053429(411849-1)_AMD01):	-556		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10009050-06):	11,753		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10022504-05):	3		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF VERMONT (5UM 1HL120877-3):	-18,689		0	
GGBA / PASS-THROUGH FROM MAYO CLINIC - ROCHESTER (PO # 64761760):	1,707		0	
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (113182):	103,741		0	
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (PS#108025_NCE06):	8,062		0	
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (TO REFLECT ACTUAL):	50,402		0	
GFEA / PASS-THROUGH FROM CARNEGIE MELLON UNIVERSITY (1090446-360929):	38,468		0	
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E5151):	1,886		0	
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000911022_AMD2):	19,716		0	
GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (16-M122_AMD01):	35,400		0	
GFEA / PASS-THROUGH FROM HOUSTON METHODIST RESEARCH INSTITUTE (15250026-152_NCE):	7,063		0	
GFEA / PASS-THROUGH FROM INDIANA UNIVERSITY (IN4687798UCD_NCE):	187,567		0	
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003275021):	28,385		0	
GFEA / PASS-THROUGH FROM MT.SINAI SCHOOL OF MEDICINE,NY (0255-1121-4609_AMD04):	37,609		0	
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20082307_AMD04):	4,324		0	
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20102103):	78,910		0	
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20106602_UCD):	418,220		0	
GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20112501A):	15,779		0	
GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60043010 UC_AMD02):	8,536		0	
GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0280-04 / 0284-04_NCE):	42		0	
GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0280-04/UCD/_PILOT3_AMD01):	38,470		0	
GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0280-04/UCD/DARC_PILOT1):	29,323		0	
GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0280-04/UCD/ELASTASE_PILO):	30,405		0	
GFEA / PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0284-04/MC_INFLAMM):	109,537		33,323	
GFEA / PASS-THROUGH FROM RAND CORPORATION (9920160010_NCE):	-103		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000503570-034 A01):	77,403		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000513551-001):	97,903		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT IRVINE (2014-3102_AMD04):	53,154		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF IOWA (W001052412):	13,542		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF LOUISVILLE (ULRF 13-1442A):	49,500		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUBK00009070):	29,741		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUBK00009080):	8,482		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUBK00009301):	8,637		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197_AMD02):	16,424		14,454	
GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5050197_AMD03):	39,190		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (570925):	44,101		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (573474):	19,503		0	
GFEA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT ARLINGTON (126160249063):	4,076		0	
GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-16-293_AMD02):	6,110		0	
GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU16069_YR2):	3,241		0	
GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU16097):	6,885		0	
GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU17139):	11,811		0	
GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU18045):	43,238		0	
GGBA / PASS-THROUGH FROM MAYO CLINIC - ROCHESTER (PO # 65311800):	163,912		0	
GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (SUBAWRD NO. 60061818, PO # RF0):	45,207		0	
GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (SUBAWARD NO. 60063406, PO #RF0):	4,813		0	
GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (004226-00003):	103,027		0	
GFBA / PASS-THROUGH FROM UNIVERSITY OF IOWA (W001052403):	22,296		0	
<b>93.838 / LUNG DISEASES RESEARCH</b>	<b>19,100,096</b>		<b>3,418,351</b>	
GFBA	463,951		0	
GFEA	15,486,961		3,131,147	
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111625_AMD02):	127,697		0	
GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (113439_AMD04):	32,251		0	
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003162595):	31,662		0	
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003175822):	9,063		0	
GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003381252):	6,736		0	
GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (224404):	15,977		0	
GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (229960):	279		0	
GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (AWD-160936_MOD01):	71,079		103,853	

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (2020024094):	-308	0
	GFEA / PASS-THROUGH FROM NATL JEWISH HOSPITAL (20079203):	1	0
	GFEA / PASS-THROUGH FROM NATL JEWISH HOSPITAL (2020051709):	-124	0
	GFEA / PASS-THROUGH FROM NATL JEWISH HOSPITAL (22214003):	1,558	0
	GFEA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11005SUB):	33,253	16,982
	GFEA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11068SUB):	38,709	29,700
	GFEA / PASS-THROUGH FROM UNIV OF TEXAS HSC HOUSTON (0009575A):	-2,130	0
	GFEA / PASS-THROUGH FROM UNIV OF TEXAS HSC HOUSTON (0009575B):	-165	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5102053):	-8	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (569000):	17,601	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9346):	1,728	0
	GFEA / PASS-THROUGH FROM VANDERBILT UNIVERSITY (VUMC 58954):	110,815	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111625):	48,289	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (117381_AMD01):	69,536	0
	GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (1-AF-30):	9,536	1,157
	GFEA / PASS-THROUGH FROM INDIANA UNIVERSITY (IN4082903UCD):	8,752	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002900198_AMD2):	40,886	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003381252_AMD03):	93,859	0
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (228540):	41,651	9,260
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (229886):	25,103	0
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (229886_MOD05):	174,693	51,532
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (229960_AMD01):	15,864	15,864
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (229960_MOD01):	4,493	4,493
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (AWD-160936_MOD02):	244,965	43,500
	GFEA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (AWD-165223):	5,105	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20024306):	7,504	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20051711):	340,960	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20079204_AMD05):	5,717	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20094903_UCD):	5,357	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20094904_UCD_AMD1):	5,770	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20095405):	46,913	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20113001):	156,244	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20113401):	40,784	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20113401-SZ):	26,842	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (2020051710_MOD06):	-11,403	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (AWD-182058PRE):	29,663	0
	GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0016040 60038094_MOD3):	103,880	0
	GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0016040 60038095_MOD3):	5,398	0
	GFEA / PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (11662SUB_MOD02):	37,574	0
	GFEA / PASS-THROUGH FROM TEXAS TECH UNIVERSITY HEALTH SCIENCES CE (R01HL114677):	43,419	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINGHAM (000508552-001_AMD02):	16,344	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0050538(128534-1)_AMD01):	34,503	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9346_AMD01):	111,821	1,500
	GFEA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (506K096):	-3,725	0
	GFEA / PASS-THROUGH FROM VANDERBILT UNIVERSITY (VUMC 58954_AMD01):	526,242	0
	GFEA / PASS-THROUGH FROM VANDERBILT UNIVERSITY (VUMC 58954_AMD02):	79,716	0
	GFEA / PASS-THROUGH FROM VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC63293):	18,454	9,363
	GFEA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 330218):	-109	0
	GFEA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 550008):	17,999	0
	GFEA / PASS-THROUGH FROM WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (16121993-5E):	2,162	0
	GGBA / PASS-THROUGH FROM EMORY UNIVERSITY (T849275 (GY01 T702665)):	78,947	0
	GGBA / PASS-THROUGH FROM EMORY UNIVERSITY (T862314 (GY01 T704766)):	143,802	0
<b>93.846</b>	<b>/ ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH</b>	<b>11,688,602</b>	<b>1,150,479</b>
	GFBA	3,769,838	65,552
	GFCA	222,640	48,933
	GFEA	6,154,499	903,717
	GGBA	709,558	130,277
	GLAA	5,269	2,000
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111166):	3,226	0
	GFEA / PASS-THROUGH FROM OHIO STATE UNIVERSITY (60037724_NCE):	2	0
	GFEA / PASS-THROUGH FROM STANFORD UNIVERSITY (60923182-116088):	-6,812	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GC12060 151792):	8,826	0
	GFEA / PASS-THROUGH FROM YALE UNIVERSITY (M15A12154 (A10111)):	16	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, LOS ANGELES (1554 G TD250):	209,670	0
	GGBA / PASS-THROUGH FROM CYTEX THERAPEUTICS, INC. (2R44AR061916-02):	204,089	0
	GGBA / PASS-THROUGH FROM M.I.T. MASSACHUSETTS INSTITUTE OF TECH. (5710003569):	43,290	0
	GFEA / PASS-THROUGH FROM CASE WESTERN RESERVE UNIVERSITY (RES512132):	12,763	0
	GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1011396_UCDENVER):	4,587	0
	GFEA / PASS-THROUGH FROM STANFORD UNIVERSITY (60923182-116088_AMD03):	18,477	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (20123252-01_CF_NCE):	69,286	0
	GFEA / PASS-THROUGH FROM WEST VIRGINIA UNIVERSITY (14-833-UCD):	26,586	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, LOS ANGELES (1717GVA472):	24,262	0
	GGBA / PASS-THROUGH FROM CYTEX THERAPEUTICS, INC. (R42AR066439-03):	208,530	0
<b>93.847</b>	<b>/ DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH</b>	<b>42,422,662</b>	<b>5,033,199</b>
	GFBA	303,112	0
	GFEA	34,322,905	4,795,949
	GGBA	1,308,710	110,202
	GFEA / PASS-THROUGH FROM ACADEMIC PEDIATRIC ASSOCIATION (AWD-163955):	5,828	0
	GFEA / PASS-THROUGH FROM BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (51504.2000556.669304):	10,022	0
	GFEA / PASS-THROUGH FROM DANA-FARBER/PARTNERS CANCER CARE (1216401):	-378	0
	GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (12-D13_AMD03):	1,096	0
	GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (14-D13):	-48,357	559
	GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (S-GRD1415-AC24):	-123	0
	GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (S-GRD1617-AT24_MOD01):	206,864	68,052
	GFEA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (25034-92):	-869	0
	GFEA / PASS-THROUGH FROM GEORGIA REGENTS UNIVERSITY (30835-7):	1,990	0
	GFEA / PASS-THROUGH FROM JOSLIN DIABETES CENTER INC (1987203-5_AMD04):	-37,203	0
	GFEA / PASS-THROUGH FROM JOSLIN DIABETES CENTER INC (1987203-5_NCE):	90,221	32,175
	GFEA / PASS-THROUGH FROM LOS GATOS RESEARCH, INC (AWD-131507):	-1,335	0
	GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60037997_UC_AMD02):	360	0
	GFEA / PASS-THROUGH FROM STANFORD UNIVERSITY (60982058-115260):	138,467	0
	GFEA / PASS-THROUGH FROM STANFORD UNIVERSITY (60982058-115260_AMD02):	34,295	0
	GFEA / PASS-THROUGH FROM TUFTS UNIVERSITY (5011663_SERV):	107,542	0
	GFEA / PASS-THROUGH FROM TUFTS UNIVERSITY (5011663-SERV_AMD05):	64,722	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (77639334):	3,693	0

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FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
STATE AGENCY /	PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (77639334_AMD01):	5,088	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF FLORIDA (6163-1005-00-P_MOD02):	2,585	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5-33710):	392,612	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0019927 (124826-1)):	-56,512	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6116-1276-00-U):	19,018	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-114-00-Y):	471,548	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1144-00-Y):	74,799	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1276-00-C):	-21,519	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1295-00-R):	3,694	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1005-00-AZ):	38,962	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1008-00-BG):	34,025	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1008-00-P):	925,927	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1008-00-R):	368,133	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-C):	-117,399	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-U):	211,935	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (USF 6119-1276-00-C):	-87,931	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8802):	28,400	0
GFEA /	PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFHUS 113617_AMD03):	4,063	0
GFEA /	PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 114580):	89,530	0
GFEA /	PASS-THROUGH FROM BATTELLE MEMORIAL INST PACIFIC NORTHWEST (277773_MOD2):	128,666	0
GFEA /	PASS-THROUGH FROM BAYLOR COLLEGE OF MEDICINE (P.O 7000000508):	12,621	0
GFEA /	PASS-THROUGH FROM CHILDRENS RESEARCH INSTITUTE (30003275-04_AMD07):	42,112	0
GFEA /	PASS-THROUGH FROM COLORADO RESEARCH PARTNERS LLC (2017-01):	101,871	0
GFEA /	PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (15-D13_AMD03):	306,008	0
GFEA /	PASS-THROUGH FROM JOSLIN DIABETES CENTER INC (1987203-5_AMD08):	26,620	1,690
GFEA /	PASS-THROUGH FROM JOSLIN DIABETES CENTER INC (1987203-5_YR03_AMD01):	217,232	0
GFEA /	PASS-THROUGH FROM MAYO CLINIC ROCHESTER (UNI-217886-01_AMD2):	51,116	0
GFEA /	PASS-THROUGH FROM MEDICAL COLLEGE OF WISCONSIN INC (AWD-161557_AMD01):	18,393	0
GFEA /	PASS-THROUGH FROM MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC15-047_AMD02):	112,735	0
GFEA /	PASS-THROUGH FROM MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC-15-106):	22,440	0
GFEA /	PASS-THROUGH FROM MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC-15-106_AMD3_CF):	182,490	0
GFEA /	PASS-THROUGH FROM NATIONWIDE CHILDRENS HOSPITAL (952615_AMD02):	35	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60037997UC_AMD04):	38,690	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60042375 RUCCO.YR2):	22,766	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60042375 RUCCO_AMD02):	9,779	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60044864 UCD_AMD01):	158,491	0
GFEA /	PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60046311 UCD):	24,813	0
GFEA /	PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (10668SUB):	4,069	0
GFEA /	PASS-THROUGH FROM SEATTLE CHILDRENS RESEARCH INSTITUTE (10782SUB):	-45	0
GFEA /	PASS-THROUGH FROM THE RESEARCH FOUNDATION FOR SUNY ON (1138946-77867_AMD01):	2,083	0
GFEA /	PASS-THROUGH FROM UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (QP865570_AMD03):	7,155	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA (UA15-044_AMD04):	12,452	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9211SC_AMD02):	4,770	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004195231_AMD01):	13,455	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUBK00003526_NCE):	38,764	24,572
GFEA /	PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA AT GREENSBO (20170116_AMD01):	18,725	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5034480_AMD05):	41,721	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0019927 (124826-1)_AMD2):	124,120	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0019927 119913-07):	-20,210	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1117-00-C):	37,058	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1144-00-P_MOD7):	836	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1007-00-C):	422,231	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-C_MOD3):	452,851	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-U_MOD03):	218,276	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-P):	252,472	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-R):	79,426	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF TENNESSEE (18-2469 UCD):	19,010	0
GFEA /	PASS-THROUGH FROM VANDERBILT UNIVERSITY (VUMC59672_AMD01):	9,044	0
GFEA /	PASS-THROUGH FROM VETERANS MEDICAL RESEARCH FOUNDATION (08740004-318608):	16,349	0
GFEA /	PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 114580_AMD01):	282,396	0
GGBA /	PASS-THROUGH FROM RUTGERS - STATE UNIVERSITY OF NEW JERSEY (SUBAWARD # 0037):	10,256	0
<b>93.853 /</b>	<b>EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS</b>	<b>18,563,524</b>	<b>1,301,585</b>
GFBA		1,983,608	119,792
GFCA		13,258	0
GFEA		14,778,664	1,012,905
GGBA		1,012,269	168,858
GFBA /	PASS-THROUGH FROM TRISTAN TECHNOLOGIES (OCG6162B):	97,540	0
GFEA /	PASS-THROUGH FROM COLUMBIA UNIVERSITY (1(GG010312-12)):	5,755	0
GFEA /	PASS-THROUGH FROM EMMES CORPORATION (AWD-121572):	11,400	0
GFEA /	PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (U54NS065701):	12,393	0
GFEA /	PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (RNG200620):	4,029	0
GFEA /	PASS-THROUGH FROM KENNEDY KRIEGER INSTITUTE (AWD-161756):	988	0
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (AVN011):	17,372	0
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (AWD-143065):	2,591	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (66198063_AMD02):	10,340	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (7204SC_AMD04):	13,252	0
GGBA /	PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (N004730303):	26,272	0
GFBA /	PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (11703-G003808):	130,616	0
GFEA /	PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (117542):	16,600	0
GFEA /	PASS-THROUGH FROM COLUMBIA UNIVERSITY (12(GG010312-15)):	1,500	30
GFEA /	PASS-THROUGH FROM COLUMBIA UNIVERSITY (12(GG010312-15)/G11554/-2):	206	0
GFEA /	PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (RNG200620_AMD05):	23,941	0
GFEA /	PASS-THROUGH FROM KENNEDY KRIEGER INSTITUTE (AWD-161756_MOD01):	11,219	0
GFEA /	PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (226396_AMD05):	78,088	0
GFEA /	PASS-THROUGH FROM MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC17-018-8C718):	18,010	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000509520-001):	3,998	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (66198063_AMD04):	39,423	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (93053897):	108,905	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10493SC):	5,187	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10701SC):	49,699	0
GFEA /	PASS-THROUGH FROM UNIVERSITY OF TENNESSEE (18-1431UCD):	74,046	0
GGBA /	PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDPSP00011784):	12,355	0
<b>93.855 /</b>	<b>ALLERGY AND INFECTIOUS DISEASES RESEARCH</b>	<b>38,698,171</b>	<b>4,430,117</b>
GFBA		1,716,886	91,227

STATE OF COLORADO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GFEA			18,050,344	2,087,450
	GGBA			9,716,525	2,251,440
	GFCA	/ PASS-THROUGH FROM TEXAS A&M UNIVERSITY (23-S162337):		31,814	0
	GFCA	/ PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (SUBAWARD 3RX98):		6,835	0
	GFEA	/ PASS-THROUGH FROM ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (31594C):		9,694	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S19_NCE):		7,295	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S30):		78,692	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S31):		100,912	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S33):		56,382	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S42):		108,385	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0109805S43_AMD01):		65,324	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY15109812):		-53	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY151TN170):		3,892	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY16109803):		36,989	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY161TN129_AMD01):		162	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY161TN129_AMD02):		6,934	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY161TN198_AMD01):		-8,734	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY161TN198_AMD02):		17,864	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY171TN198_C.R.):		855	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY171TN198_F.R.):		39,204	0
	GFEA	/ PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (SUB#FY15109804):		-53	0
	GFEA	/ PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110009):		17,980	0
	GFEA	/ PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110230):		8,453	0
	GFEA	/ PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (A5327):		-7,443	0
	GFEA	/ PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (A5327_MOD01):		-100	0
	GFEA	/ PASS-THROUGH FROM CHILDRENS HOSPITAL (G0100279_AMD02):		-452	0
	GFEA	/ PASS-THROUGH FROM CHILDRENS HOSPITAL (G0100279_AMD03):		-966	0
	GFEA	/ PASS-THROUGH FROM CHILDRENS HOSPITAL LOS ANGELES (P2013-0259_UCO_14_1):		-4,860	0
	GFEA	/ PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (133848):		-8,332	0
	GFEA	/ PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (133848-ADMIN CORE):		17,273	0
	GFEA	/ PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135407):		28,718	0
	GFEA	/ PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135407_AMD02):		1,309	0
	GFEA	/ PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135408):		3,536	0
	GFEA	/ PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409):		750	0
	GFEA	/ PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409 CT2 DIET STUDY):		-8,947	0
	GFEA	/ PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409-CT2-DIETSTUDY):		-3,623	0
	GFEA	/ PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG012726-03)_AMD01):		3,178	0
	GFEA	/ PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E4058A):		-776	0
	GFEA	/ PASS-THROUGH FROM DUKE UNIVERSITY (189925/201209/209235):		-1,191	0
	GFEA	/ PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T418996):		-3,109	0
	GFEA	/ PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T521990_AMD01):		-245,884	0
	GFEA	/ PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T660080):		1,171	0
	GFEA	/ PASS-THROUGH FROM FAMILY HEALTH INTERNATIONAL (PO17001905):		353,367	0
	GFEA	/ PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000818755):		2	0
	GFEA	/ PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000852749):		38	0
	GFEA	/ PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000892015):		6,947	0
	GFEA	/ PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (000721031):		23	0
	GFEA	/ PASS-THROUGH FROM HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50711-R01-UC01):		167,393	0
	GFEA	/ PASS-THROUGH FROM HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50711-R01-UC01_AMD01):		-21,780	0
	GFEA	/ PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002127600_MOD03):		75,811	0
	GFEA	/ PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002438803):		2,977	0
	GFEA	/ PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002641780):		7,583	0
	GFEA	/ PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (LDR 01 MOD 03):		-34,024	0
	GFEA	/ PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (LDR01MOD04):		469	0
	GFEA	/ PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (LDR01MOD05):		213,794	0
	GFEA	/ PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (PO#2002292885):		-8,887	0
	GFEA	/ PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (PO#2002292911):		-17,773	0
	GFEA	/ PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (4671):		345	0
	GFEA	/ PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9429):		-1,043	0
	GFEA	/ PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9497):		36,791	0
	GFEA	/ PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9500):		4,200	0
	GFEA	/ PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20096403 / 20097103):		-9,313	0
	GFEA	/ PASS-THROUGH FROM OKLAHOMA MEDICAL RESEARCH FOUNDATION (0247-05DEN_AMD06):		2,101	0
	GFEA	/ PASS-THROUGH FROM OP-T-MUNE, INC (R414A1113977):		-10,559	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000502793-006_AMD01):		3	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000502793-006_AMD02):		-28	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF ARIZONA (339483):		-1	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD06):		12,181	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9163SC_AMD01):		912	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9170SC):		-5,993	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9170SC_NCE):		474,566	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9293SC):		36,518	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9430SC_AMD01):		354,816	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00008549):		-507	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259):		2,966	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259_AMD01):		51,332	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF MASSACHUSETTS WORCESTER (WA00418032/OSP2015175):		34,248	0
	GFEA	/ PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (692K963):		11,943	0
	GFEA	/ PASS-THROUGH FROM VENTRIA BIOSCIENCE (R43A1106278):		-298	0
	GFEA	/ PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-38):		-41	0
	GGBA	/ PASS-THROUGH FROM UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (0011877A):		1,139,873	0
	GGBA	/ PASS-THROUGH FROM TEXAS A & M (06-S150681):		17,963	0
	GGBA	/ PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111898 AMEND 3):		121,040	0
	GGBA	/ PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111899 AMEND 3):		44,478	0
	GGBA	/ PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111900 AMEND 3):		5,654	0
	GGBA	/ PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111903 AMEND 3):		5,129	0
	GGBA	/ PASS-THROUGH FROM DENVER RESEARCH INSTITUTE (1195):		35,348	0
	GGBA	/ PASS-THROUGH FROM UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5034271):		31,932	0
	GGBA	/ PASS-THROUGH FROM UNIVERSITY OF WISCONSIN (707K630):		-702	0
	GGBA	/ PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (7536SC):		42,061	0
	GGBA	/ PASS-THROUGH FROM UNIVERSITY OF MISSOURI (C00045040-1):		77,883	0
	GGBA	/ PASS-THROUGH FROM SAINT LOUIS UNIVERSITY (ERS#40536):		174,020	0
	GGBA	/ PASS-THROUGH FROM INNOSENSE, LLC (ISL-COLOSTATE-3102-031417):		69,869	0
	GGBA	/ PASS-THROUGH FROM MICROBIOTIX, INC. (MICROBIOTIX-PRIME#2R44A1098271):		113,809	0
	GGBA	/ PASS-THROUGH FROM AEROPHASE, INC. (NTM25G):		108,113	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
		STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
		GGBA / PASS-THROUGH FROM GLOBEIMMUNE, INC. (R01A1105053):	93,436	0
		GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY14109806):	7	0
		GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY161TN129):	8,539	0
		GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY181TN175):	187,688	0
		GFEA / PASS-THROUGH FROM BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY181TN273):	1,393	0
		GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110009_AMD04):	8,278	0
		GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110237):	10,395	0
		GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (117360):	49,467	0
		GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (AWD-144557_NCE):	55,658	0
		GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (PS# 114342_MOD02):	2	0
		GFEA / PASS-THROUGH FROM CHILDRENS HOSPITAL (G0100279):	-1,998	0
		GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (133848-ADMIN CORE_AMD03):	60,357	0
		GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135407 PILOT_AMD03):	43,534	0
		GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135408-CT1-OMEGA):	11,295	0
		GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135408-CT1-OMEGA_AMD03):	35,255	0
		GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409 CT2 DIET STUDY_A3):	29,258	0
		GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (140755):	36,195	0
		GFEA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (2(GG012031-03)):	48,894	0
		GFEA / PASS-THROUGH FROM CONSORTIUM OF EOSINOPHILIC GASTROINTESTI (135407-PILOT):	45,639	0
		GFEA / PASS-THROUGH FROM CONSORTIUM OF EOSINOPHILIC GASTROINTESTI (135407-PILOT TNE):	5,671	0
		GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (PRO-00045657):	1,000	0
		GFEA / PASS-THROUGH FROM EASTERN VIRGINIA MEDICAL SCHOOL (S140181-1_AMD04):	67,877	0
		GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T255936):	-9,442	0
		GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T786312):	334,544	0
		GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T811938_AMD03):	8,467	0
		GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T813818):	100,448	0
		GFEA / PASS-THROUGH FROM FAMILY HEALTH INTERNATIONAL (PO16002956_MOD02):	31,572	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002127600):	32,439	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002292913):	-6,670	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002292913_MOD04):	7,178	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002292913_MOD06PT2):	5,605	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002292914):	11,885	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002292914_MOD05):	17,384	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002438803_MOD04):	1,827	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003723248):	2,589	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (LDR01MOD07):	21,180	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (NWCS 613):	20,833	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (PO#2001586036):	-505	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (PO#2002641780):	11,223	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (UM1AI068632-12_MOD01PT2):	89,818	0
		GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (UM1AI068632-12_MOD03):	32,022	0
		GFEA / PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (4681):	181,216	0
		GFEA / PASS-THROUGH FROM MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9500_AMD01):	27,257	0
		GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20089705_AMD04):	11,123	0
		GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20096403 / 20097103_AMD5):	429,289	0
		GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20096404 / 20097104):	75,891	0
		GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20106501_AMD01):	8,553	0
		GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20116401):	2,972	0
		GFEA / PASS-THROUGH FROM NATL JEWISH HOSPITAL (20000134_AMD04):	28,726	0
		GFEA / PASS-THROUGH FROM PANORAMA RESEARCH INC. (AWD-180531):	48,835	0
		GFEA / PASS-THROUGH FROM RESEARCH FOUNDATION FOR MENTAL HYGIENE, (26289):	72,285	0
		GFEA / PASS-THROUGH FROM RUSH UNIVERSITY (14100301_AMD03):	324,766	0
		GFEA / PASS-THROUGH FROM SCRIPPS RESEARCH INSTITUTE (SRI-U19AI063603):	-10,813	0
		GFEA / PASS-THROUGH FROM UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2071-509_AMD01):	426,331	0
		GFEA / PASS-THROUGH FROM UNIVERSITY NEBRASKA MEDICAL CENTER (34-5319-2002-001_NCE):	-111	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000502793-006_AMD03):	165,867	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000502793-006_AMD04):	54,828	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (339483_AMD02):	26,461	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD08):	382,624	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (10061SC):	44,229	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9170SC_AMD03):	81,542	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9430SC_AMD02):	63,230	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259_AMD03):	20,920	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0054144(128814-3)_MOD02):	198,855	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9398):	68,929	0
		GFEA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (764K536):	343,830	0
		GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-38-MOD-1):	85,525	0
		GGBA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (411631):	75,226	0
		GGBA / PASS-THROUGH FROM THE SCRIPPS RESEARCH INSTITUTE (5-53494):	3,887	0
		GGBA / PASS-THROUGH FROM MBC PHARMA, INC. (CSU-03):	16,561	0
		GGBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111898):	94,210	0
		GGBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (117889):	138,987	0
		GGBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111899):	34,423	0
		GGBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111900):	2,745	0
		GGBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (111903):	2,894	0
		GGBA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (003538-00019):	63,833	0
<b>93.859</b>	<b>/ BIOMEDICAL RESEARCH AND RESEARCH TRAINING</b>		<b>29,062,166</b>	<b>1,849,805</b>
	GFBA		9,496,115	626,370
	GFEA		11,878,827	562,350
	GGBA		5,955,750	534,632
	GKAA		78,569	0
	GSAA		310,775	0
	GFEA / PASS-THROUGH FROM BAYLOR COLLEGE OF MEDICINE (7000000110):		-12,333	0
	GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T659962):		1,905	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2001664592):		-1,715	0
	GGBA / PASS-THROUGH FROM CRESTONE, INC. (PO# 820):		12,035	0
	GSAA / PASS-THROUGH FROM SACNAS - SOCIETY FOR ADVANCEMENT OF CHICANOS/HISPANICS AND NATIVE AMERICANS IN SCIENCE (5T36GM008285-29):		16,331	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS (088872-16773):		54,018	0
	GFBA / PASS-THROUGH FROM YALE UNIVERSITY (GR100708 (CON-80000938)):		14,426	0
	GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T567671_AMD03):		134,029	0
	GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T852976):		16,978	0
	GFEA / PASS-THROUGH FROM LOUISIANA STATE UNIVERSITY (PG30GM118430-REDMANPF-01):		14,839	0
	GFEA / PASS-THROUGH FROM SCRIPPS RESEARCH INSTITUTE (553398_AMD01):		550,206	126,453
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (60866935):		-46	0



STATE OF COLORADO  
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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (2301G UH636):	204,672	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (525K560_AMD04):	29,079	0
	GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-16_MOD03):	39,678	0
	GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-360):	2,466	0
	GGBA / PASS-THROUGH FROM THE SCRIPPS RESEARCH INSTITUTE (SUBAWARD # 5-53439):	63,703	0
	GGBA / PASS-THROUGH FROM THE SCRIPPS RESEARCH INSTITUTE (SUBAWARD # 5-53569 (YEAR 2)):	37,969	0
	GFBA / PASS-THROUGH FROM CALIFORNIA INSTITUTE OF TECHNOLOGY (68-1089974):	-4,275	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (78003115):	2,814	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1408):	-2,086	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GB10293 15196):	167,437	0
<b>93.865</b>	<b>/ CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH</b>	<b>14,936,675</b>	<b>2,984,165</b>
	GFBA	3,260,188	215,539
	GFCA	572,020	489,399
	GFEA	8,787,336	2,279,227
	GGBA	465,516	0
	GLAA	2,243	0
	GFEA / PASS-THROUGH FROM GEORGE WASHINGTON UNIVERSITY (AWD-123811):	2,357	0
	GFEA / PASS-THROUGH FROM HARVARD SCHOOL OF PUBLIC HEALTH (114074.1009.5041184):	6,357	0
	GFEA / PASS-THROUGH FROM HARVARD SCHOOL OF PUBLIC HEALTH (114205-1109-5096821):	-5,761	0
	GFEA / PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEALTH (114074.0908.5041182):	1,022	0
	GFEA / PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEALTH (114074.1008.5041182):	25,127	0
	GFEA / PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEALTH (114205-1108-5096823):	-1,440	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA (000504713-006):	1	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000504713-006):	52,120	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (09-000148-10):	-1,518	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (201601710-10):	3,755	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CHICAGO (G018.UCD.01_AMD01):	27,172	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF INDIANA (AWD-172807):	2,457	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (P003928103_NCE):	-10,950	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20130769-12A1):	3,426	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (647K684_AMD01):	2,430	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF WYOMING (10026961):	144,284	0
	GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-16-91):	-2,248	0
	GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-141):	2,341	0
	GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU16029-A2):	4,482	0
	GFEA / PASS-THROUGH FROM WAYNE STATE UNIVERSITY (WSU16029-A2_AMD02):	-6	0
	GFEA / PASS-THROUGH FROM WESTAT, INC (7887-S035_AMD12):	99,806	0
	GGBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5594-CSU-DHHS-8170):	5,134	0
	GFBA / PASS-THROUGH FROM NEW YORK UNIVERSITY (S4348-03):	24,767	0
	GFEA / PASS-THROUGH FROM ALBERT EINSTEIN COLLEGE OF MEDICINE (9-526-5706):	-1	0
	GFEA / PASS-THROUGH FROM CHILDREN'S HOSPITAL OF PHILADELPHIA (3200660619):	7,191	0
	GFEA / PASS-THROUGH FROM DARTMOUTH COLLEGE (R871_AMD02):	35,549	0
	GFEA / PASS-THROUGH FROM HARVARD SCHOOL OF PUBLIC HEALTH (11074.0909.5041184):	-19	0
	GFEA / PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEALTH (114205-1309-5096821_AMD01):	269,482	0
	GFEA / PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEALTH (14205-1109-5096821):	32,740	0
	GFEA / PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEALTH (14205-1308-5096823_AMD01):	364,901	0
	GFEA / PASS-THROUGH FROM HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEALTH (14205-5096823):	80,119	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (6106-S090_AMD01):	65,737	0
	GFEA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (60046347 UCD):	46,324	0
	GFEA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5619-UCD-DHHS-01A1_AMD02):	29,600	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (60237136_AMD03):	20,571	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CHICAGO (FP061712-A_AMD03):	157,370	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF DENVER (SC37630-01-00):	11,795	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS (069346-00001_AMD02):	29,986	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004694009_AMD02):	35,936	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (4-03272):	36	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5109226):	22,671	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF TEXAS (18-008):	8,191	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT SAN ANTONIO (157911/152260):	-8	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GB10318 152784_AMD02):	26,889	0
	GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-143):	112,332	0
	GFEA / PASS-THROUGH FROM WESTAT, INC (6005.46.01-S14):	672	0
	GGBA / PASS-THROUGH FROM TEXAS A&M INTERNATIONAL UNIVERSITY (06-M1703034):	90,664	0
	GGBA / PASS-THROUGH FROM UNIV. OF TEXAS MEDICAL BRANCH/GALVESTON. (006711-00002):	16,163	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (201014565-02):	-634	0
<b>93.866</b>	<b>/ AGING RESEARCH</b>	<b>10,974,598</b>	<b>1,176,773</b>
	GFBA	1,514,852	93,372
	GFCA	217,764	115,268
	GFEA	6,097,141	913,043
	GGBA	1,354,251	55,090
	GFCA / PASS-THROUGH FROM UNIVERSITY OF NORTH TEXAS (RF00015-2017-0045):	3,439	0
	GFEA / PASS-THROUGH FROM ALBERT EINSTEIN COLLEGE OF MEDICINE (31594F_AMD.07):	18,263	0
	GFEA / PASS-THROUGH FROM OREGON RESEARCH INSTITUTE (R01 AG020048):	10	0
	GFBA / PASS-THROUGH FROM OHIO STATE UNIVERSITY (60063600):	16,836	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004575806):	42,361	0
	GFCA / PASS-THROUGH FROM UNIVERSITY OF NORTH TEXAS (RF00105-2018-0003):	16,730	0
	GFEA / PASS-THROUGH FROM ALBERT EINSTEIN COLLEGE OF MEDICINE (31594 F):	6,281	0
	GFEA / PASS-THROUGH FROM HEBREW REHABILITATION CENTER (10.10.91541_YR3):	26,826	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000517586-001):	32,939	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CHICAGO (2015-00209-01-00):	-99	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10042502-08):	50,310	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF VERMONT (30686SUB52098_AMD01):	28,596	0
	GFEA / PASS-THROUGH FROM VIRGINIA COMMONWEALTH UNIVERSITY (FP00003551-SA001_AMD02):	29,894	0
	GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-18-289_AMD01):	29,149	0
	GFEA / PASS-THROUGH FROM WICHITA STATE UNIVERSITY (R51734-15485):	66,675	0
	GGBA / PASS-THROUGH FROM CYTEX THERAPEUTICS, INC. (R44AG059310):	163,016	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTA17-000992):	12,242	0
	GGBA / PASS-THROUGH FROM PATHWAYS BIOSCIENCE (005744-00002):	53,771	0
	GFBA / PASS-THROUGH FROM THE RESEARCH FOUNDATION FOR SUNY ON (67685 / 1116763):	65,352	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA RIVERSIDE (S000736):	1,127,999	0
<b>93.867</b>	<b>/ VISION RESEARCH</b>	<b>3,294,877</b>	<b>250,237</b>
	GFBA	367,189	0
	GFEA	2,583,550	237,624
	GLAA	101,358	12,613
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (569016):	-19	0

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PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			SUBRECIPIENTS
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10031605-01_AMD02):		-1,065	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10031605-01_AMD03):		31,056	0
GFEA / PASS-THROUGH FROM CHILDREN'S HOSPITAL OF PHILADELPHIA (3209850817):		292	0
GFEA / PASS-THROUGH FROM CHILDREN'S HOSPITAL OF PHILADELPHIA (3209850817_AMD01):		2,669	0
GFEA / PASS-THROUGH FROM IVEENA, LLC (PA-14-071):		12	0
GFEA / PASS-THROUGH FROM MCMASTER UNIVERSITY (20002912):		158,460	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF NEW HAMPSHIRE (18-041):		15,219	0
GFEA / PASS-THROUGH FROM VIRGINIA COMMONWEALTH UNIVERSITY (PD303645-SC105445_AMD02):		36,156	0
<b>93.701 / TRANS-NIH RECOVERY ACT RESEARCH SUPPORT</b>		<b>-4,879</b>	<b>0</b>
GFEA / PASS-THROUGH FROM INDIANA UNIVERSITY (IN-4688151-UCD):		-2,872	0
GFEA / PASS-THROUGH FROM KAISER FOUNDATION HEALTH PLAN COLORADO (RC2HL101666):		-529	0
GFEA / PASS-THROUGH FROM PURDUE UNIVERSITY (4102-38844):		6	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E2922):		-1,484	0
<b>93.879 / MEDICAL LIBRARY ASSISTANCE</b>		<b>1,508,411</b>	<b>0</b>
GFEA		1,295,911	0
GFEA / PASS-THROUGH FROM CHILDRENS HOSPITAL (G0100345):		1,573	0
GFBA / PASS-THROUGH FROM CHILDREN'S HOSPITAL BOSTON (2R01LM010090-05):		210,927	0
<b>93.397 / CANCER CENTERS SUPPORT GRANTS</b>		<b>5,189,176</b>	<b>202,184</b>
GFEA		5,035,773	202,184
GFBA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002373317):		88,078	0
GFEA / PASS-THROUGH FROM ACRIN (AWD-133320):		1,604	0
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00000510_YR04):		-15,899	0
GFEA / PASS-THROUGH FROM M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00004811_NCE):		78,308	0
GFEA / PASS-THROUGH FROM MEMORIAL SLOAN KETTERING CANCER CENTER (BD522237):		1,312	0
<b>93.143 / NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION</b>		<b>156,537</b>	<b>117,035</b>
GLAA		149,410	117,035
GFEA / PASS-THROUGH FROM SCHOOL OF MINES FOUNDATION (400763-5803):		1,493	0
GFEA / PASS-THROUGH FROM HARVARD UNIVERSITY (112559-5099191):		5,634	0
<b>93.172 / HUMAN GENOME RESEARCH</b>		<b>6,778</b>	<b>0</b>
GFEA / PASS-THROUGH FROM SAGE BIONETWORKS (2017ENCODE1):		1,658	0
GFEA / PASS-THROUGH FROM VANDERBILT UNIVERSITY (VUMC59996):		5,120	0
<b>93.209 / CONTRACEPTION AND INFERTILITY RESEARCH LOAN REPAYMENT PROGRAM</b>		<b>93,793</b>	<b>0</b>
GFEA		93,793	0
<b>93.307 / MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH</b>		<b>782,066</b>	<b>212,631</b>
GFEA		712,361	212,631
GFEA / PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (12687 G003650):		20,064	0
GFEA / PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (12687 G003650_AMD-B):		49,641	0
<b>93.350 / NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES</b>		<b>8,002,172</b>	<b>1,463,781</b>
GFEA		7,495,813	1,452,354
GFEA / PASS-THROUGH FROM DYSTONIA MEDICAL RESEARCH FOUNDATION (AWD-164595):		244	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0055353(128885-4)):		20,373	11,427
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2037853_AMD01):		3,739	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000508606-012):		56,130	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0055353 (129324-3)_AMD01):		425,873	0
<b>93.361 / NURSING RESEARCH</b>		<b>3,345,450</b>	<b>528,097</b>
GFEA		612,718	420,620
GFEA / PASS-THROUGH FROM DANA-FARBER/PARTNERS CANCER CARE (1283501):		39,907	25,333
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2034352_AMD04):		778	0
GFEA / PASS-THROUGH FROM DANA-FARBER/PARTNERS CANCER CARE (1283502_AMD03):		46,161	23,476
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2034352_AMD5):		75,544	0
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2035444_CLOSEOUT):		8,903	2,500
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2035895_AMD03):		906,994	49,920
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2036470_AMD01):		21,227	0
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (2036471):		20,022	0
GFEA / PASS-THROUGH FROM DUKE UNIVERSITY (PCRC PILOT GRANT 2017-08P):		9,151	0
GFEA / PASS-THROUGH FROM SOUTHCENTRAL FOUNDATION (PAR-15-337):		27,678	3,250
GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9782SC_AMD02):		301,135	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MIAMI (R01NR012885):		1,910	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0043908 (12606-1)):		-982	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF PITTSBURG (0043908 (126061-1)_AMD05):		241,282	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10038814-01_AMD04):		33,022	2,998
<b>93.399 / CANCER CONTROL</b>		<b>434,740</b>	<b>0</b>
GFEA		434,740	0
<b>93.839 / BLOOD DISEASES AND RESOURCES RESEARCH</b>		<b>3,188,502</b>	<b>1,521,578</b>
GFEA		2,049,740	1,046,050
GGBA		52,440	0
GLAA		699,509	384,699
GFEA / PASS-THROUGH FROM BLOODCENTER OF WISCONSIN (0115-81148):		16,451	0
GFEA / PASS-THROUGH FROM MEDICAL COLLEGE OF WISCONSIN INC (AWD-132415):		7,965	0
GFEA / PASS-THROUGH FROM PUGET SOUND BLOOD CENTER (802-UHSC-2016):		-8,377	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000501394-003):		8	0
GFEA / PASS-THROUGH FROM ALL CHILDREN'S RESEARCH INSTITUTE, INC (ACRI 01-001):		962	0
GFEA / PASS-THROUGH FROM AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (1008719):		39,471	0
GFEA / PASS-THROUGH FROM AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (1008719_AMD01):		2,928	0
GFEA / PASS-THROUGH FROM BLOODCENTER OF WISCONSIN (0116-81148):		-850	0
GFEA / PASS-THROUGH FROM MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC17-053-8C868):		7,655	0
GFEA / PASS-THROUGH FROM PUGET SOUND BLOOD CENTER (802-UHSC-2013):		811	0
GFEA / PASS-THROUGH FROM PUGET SOUND BLOOD CENTER (802-UHSC-2017):		21,531	0
GFEA / PASS-THROUGH FROM UNIV OF TEXAS HSC HOUSTON (0012922A_AMD01):		14,402	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (SUBK00009071):		33,523	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (SUB NO:WU-15-27):		13,873	8,922
GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC10164):		154,553	0
GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-15-417-MOD-4):		81,907	81,907
<b>93.840 / TRANSLATION AND IMPLEMENTATION SCIENCE RESEARCH FOR HEART, LUNG, BLOOD DISEASES, AND SLEEP DISORDERS</b>		<b>578,427</b>	<b>67,493</b>
GFEA		556,801	67,493
GFEA / PASS-THROUGH FROM RTI INTERNATIONAL (4-312-0215445-52725L):		2,334	0
GFEA / PASS-THROUGH FROM INSTITUTE OF NUTRITION OF CENTRAL (1001HL138647-01-03):		19,292	0
<b>93.285 / NATIONAL INSTITUTES OF HEALTH PEDIATRIC RESEARCH LOAN REPAYMENT PROGRAM</b>		<b>-33,168</b>	<b>0</b>
GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (S696376):		-29,931	0
GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (S891177):		-83	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1144-00-R):		-2,135	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6119-1144-00R#5):		-1,019	0
<b>93.389 / NATIONAL CENTER FOR RESEARCH RESOURCES</b>		<b>310,716</b>	<b>0</b>
GFEA / PASS-THROUGH FROM UNIVERSITY OF VIRGINIA (GB10282 151583_AMD3):		310,716	0

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PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<b>93.856 / MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH</b>	<b>260,162</b>	<b>42,111</b>
GGBA	213,271	42,111
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409-CT2-DIET STUDY):	7	0
GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (AWD-141241):	24	0
GFEA / PASS-THROUGH FROM WESTAT, INC (HHSN26720080001C):	1,493	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000406279-001):	8,881	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA AT BIRMINHAM (000406279-001_AMD04):	67	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S036):	42,644	0
GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S036_MOD04):	-6,225	0
<b>93.989 / INTERNATIONAL RESEARCH AND RESEARCH TRAINING</b>	<b>98,215</b>	<b>0</b>
GFEA	90,806	0
GGBA	7,409	0
<b>93.077 / FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH</b>	<b>13,746</b>	<b>0</b>
GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (93185872):	13,746	0
<b>93.353 / 21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT</b>	<b>862,454</b>	<b>2,466</b>
GFEA	751,124	0
GGBA	78,522	2,466
GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000943458):	22,784	0
GFEA / PASS-THROUGH FROM KLEIN BUENDEL, INC. (0316-0169-000):	10,024	0
<b>93.142 / NIEHS HAZARDOUS WASTE WORKER HEALTH AND SAFETY TRAINING</b>	<b>29,582</b>	<b>0</b>
GGBA / PASS-THROUGH FROM DUKE UNIVERSITY (2035905):	29,582	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF MINORITY HEALTH</u>		
<b>93.910 / FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM</b>	<b>66,489</b>	<b>0</b>
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10032145_AMD02):	-1,363	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10032145):	12,767	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10032145_AMD05):	55,085	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION</u>		
<b>93.275 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES-ACCESS TO RECOVERY</b>	<b>8</b>	<b>0</b>
GFEA / PASS-THROUGH FROM ICF INTERNATIONAL (633430-11S-1700):	8	0
<b>93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE</b>	<b>761,825</b>	<b>10,896</b>
GFBA	351,938	0
GFEA	63,835	10,896
GFEA / PASS-THROUGH FROM ICF INTERNATIONAL (14TWSK0098):	-60	0
GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E5215A):	22,330	0
GGBA / PASS-THROUGH FROM LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (005605-00002):	186,815	0
GGBA / PASS-THROUGH FROM LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (006519-00002):	136,967	0
<u>DEPARTMENT OF JUSTICE, BUREAU OF JUSTICE ASSISTANCE</u>		
<b>16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM</b>	<b>228,100</b>	<b>228,100</b>
SJAA	228,100	228,100
<u>DEPARTMENT OF JUSTICE, NATIONAL INSTITUTE OF JUSTICE</u>		
<b>16.560 / NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS</b>	<b>2,102,643</b>	<b>283,951</b>
GFBA	1,524,885	269,636
GFEA	230,261	7,416
GGBA	114,361	6,899
GZAA	73,131	0
GFBA / PASS-THROUGH FROM SAM HOUSTON STATE UNIVERSITY (27049A):	111,400	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (27507-Z9458002):	48,605	0
<u>DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION</u>		
<b>17.603 / BROOKWOOD-SAGO GRANT</b>	<b>78,717</b>	<b>10,000</b>
GLAA	78,717	10,000
<u>DEPARTMENT OF STATE, BUREAU OF DEMOCRACY, HUMAN RIGHTS AND LABOR</u>		
<b>19.345 / INTERNATIONAL PROGRAMS TO SUPPORT DEMOCRACY, HUMAN RIGHTS AND LABOR</b>	<b>126,892</b>	<b>0</b>
GFBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003991863):	126,892	0
<u>DEPARTMENT OF STATE, BUREAU OF ECONOMIC AND BUSINESS AFFAIRS</u>		
<b>19.322 / ECONOMIC STATECRAFT</b>	<b>479</b>	<b>0</b>
GLAA	479	0
<u>DEPARTMENT OF STATE, BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS</u>		
<b>19.401 / ACADEMIC EXCHANGE PROGRAMS - SCHOLARS</b>	<b>-220</b>	<b>0</b>
GFBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003568734):	-220	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</u>		
<b>15.229 / WILD HORSE AND BURRO RESOURCE MANAGEMENT</b>	<b>358,231</b>	<b>81,280</b>
GGBA	358,231	81,280
<b>15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT</b>	<b>9,681</b>	<b>0</b>
GFBA	6,367	0
GGBA	3,314	0
<b>15.232 / WILDLAND FIRE RESEARCH AND STUDIES</b>	<b>834,119</b>	<b>116,251</b>
GFBA	192,702	0
GFEA	29,765	0
GGBA	400,405	116,251
GLAA	136,013	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10040658):	-359	0
GGBA / PASS-THROUGH FROM UNIVERSITY OF OREGON (281190B):	45,061	0
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1930 G UA407):	30,532	0
<b>15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT</b>	<b>245,530</b>	<b>33,031</b>
GGBA	80,958	0
GKAA	66,500	0
GZAA	12,996	0
GGBA / PASS-THROUGH FROM THE NATURE CONSERVANCY (COFO_CSU_BLM_GUNNISON_052015):	44,680	0
GTAA / PASS-THROUGH FROM SMITHSONIAN INSTITUTE (L11AC20325):	7,365	0
GGJA / PASS-THROUGH FROM UNIVERSITY OF NEVADA, RENO (L11AC20384):	33,031	33,031
<b>15.236 / ENVIRONMENTAL QUALITY AND PROTECTION</b>	<b>124,127</b>	<b>0</b>
GGBA	91,214	0
GGBA / PASS-THROUGH FROM TEXAS A & M (SUBAWARD # M1800777):	32,913	0
<b>15.237 / RANGELAND RESOURCE MANAGEMENT</b>	<b>71,729</b>	<b>0</b>
GGBA	71,729	0
<b>15.238 / CHALLENGE COST SHARE</b>	<b>21,421</b>	<b>0</b>
GKAA	21,421	0
<b>15.239 / MANAGEMENT INITIATIVES</b>	<b>1,152</b>	<b>0</b>
GZAA	1,152	0
<b>15.225 / RECREATION AND VISITOR SERVICES</b>	<b>345,364</b>	<b>0</b>
GZAA	345,364	0

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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION</u>			
	<b>15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY</b>	<b>1,286,385</b>	<b>0</b>
	GFBA	9,440	0
	GGBA	1,276,945	0
	<b>15.506 / WATER DESALINATION RESEARCH AND DEVELOPMENT</b>	<b>143,922</b>	<b>0</b>
	GLAA	143,922	0
	<b>15.560 / SECURE WATER ACT TCO RESEARCH AGREEMENTS</b>	<b>433,129</b>	<b>0</b>
	GFBA	125,090	0
	GGBA	229,930	0
	GLAA	78,109	0
<u>DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE</u>			
	<b>15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT</b>	<b>9,609</b>	<b>0</b>
	GSAA	9,609	0
	<b>15.933 / PRESERVATION OF JAPANESE AMERICAN CONFINEMENT SITES</b>	<b>11,064</b>	<b>0</b>
	GFBA	613	0
	GGBA	10,451	0
	<b>15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS TCO RESOURCES OF THE NATIONAL PARK SYSTEM</b>	<b>5,880,117</b>	<b>27,608</b>
	GFBA	152,661	4,626
	GFBA	143,968	0
	GGBA	5,436,789	0
	GKAA	43,309	0
	GSAA	83,211	22,982
	GTAA	171	0
	GZAA	20,008	0
	<b>15.923 / NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING</b>	<b>16,365</b>	<b>0</b>
	GZAA	16,365	0
<u>DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY</u>			
	<b>15.807 / EARTHQUAKE HAZARDS PROGRAM ASSISTANCE</b>	<b>34,687</b>	<b>0</b>
	GFBA	9,996	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (91271502):	24,691	0
	<b>15.805 / ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES</b>	<b>197,261</b>	<b>136,896</b>
	GGBA	197,261	136,896
	<b>15.810 / NATIONAL COOPERATIVE GEOLOGIC MAPPING</b>	<b>191,060</b>	<b>0</b>
	GGBA	7,142	0
	GLAA	183,918	0
	<b>15.812 / COOPERATIVE RESEARCH UNITS</b>	<b>351,705</b>	<b>0</b>
	GGBA	351,705	0
	<b>15.809 / NATIONAL SPATIAL DATA INFRASTRUCTURE COOPERATIVE AGREEMENTS</b>	<b>3,339</b>	<b>0</b>
	GLAA	3,339	0
	<b>15.814 / NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION</b>	<b>209</b>	<b>0</b>
	GLAA	209	0
	<b>15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION</b>	<b>2,183,147</b>	<b>0</b>
	GFBA	511,714	0
	GFBA	22,402	0
	GGBA	1,591,437	0
	GLAA	57,594	0
	<b>15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS</b>	<b>248,569</b>	<b>80,367</b>
	GGBA	213,261	80,367
	GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, DAVIS (201403279-01):	35,308	0
	<b>15.819 / ENERGY COOPERATIVES TO SUPPORT THE NATIONAL ENERGY RESOURCES DATA SYSTEM</b>	<b>387</b>	<b>0</b>
	GLAA	387	0
<u>DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER</u>			
	<b>64.009 / VETERANS MEDICAL CARE BENEFITS</b>	<b>8,602</b>	<b>0</b>
	GFBA	8,602	0
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>			
	<b>45.312 / NATIONAL LEADERSHIP GRANTS</b>	<b>106,637</b>	<b>0</b>
	GFBA	49,070	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT IRVINE (2016-3380):	57,567	0
	<b>45.301 / MUSEUMS FOR AMERICA</b>	<b>119,669</b>	<b>0</b>
	GFBA	116,983	0
	GSAA	2,686	0
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>			
	<b>43.007 / SPACE OPERATIONS</b>	<b>180,460</b>	<b>28,358</b>
	GFBA	53,686	0
	GLAA	126,774	28,358
	<b>43.001 / SCIENCE</b>	<b>39,301,083</b>	<b>4,874,193</b>
	GFBA	30,352,377	4,227,620
	GFBA	40,295	0
	GGBA	5,142,553	648,685
	GLAA	230,952	-10,000
	GFBA / PASS-THROUGH FROM PRISMA BASIC RESEARCH (OCG5636B):	12,783	0
	GFBA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (15-562):	73,871	0
	GFBA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (1(GG008566)):	10,981	0
	GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (426671-19557):	33,759	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MONTANA (PG15-26850-03):	15,946	0
	GFBA / PASS-THROUGH FROM NORTHERN ARIZONA UNIVERSITY (1002484-02):	69,099	0
	GFBA / PASS-THROUGH FROM FLORIDA STATE UNIVERSITY (R01772):	27,874	0
	GFBA / PASS-THROUGH FROM PREDICTIVE SCIENCE INC. (OCG6192B):	86,063	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8530):	114,320	0
	GFBA / PASS-THROUGH FROM MONTANA STATE UNIVERSITY (G176-16-W5850):	2,849	0
	GFBA / PASS-THROUGH FROM RICE UNIVERSITY (R53601):	40,639	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (163405529):	101,765	0
	GFBA / PASS-THROUGH FROM OREGON STATE UNIVERSITY (NS279A-A):	54,084	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3002866417):	6,883	0
	GGBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5068-CSU-NASA-J17G):	83,553	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN (510K230):	12,776	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF ALASKA AT FAIRBANKS (PO FP44033 SUBAWARD UAF14-0107):	47,800	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA IN HUNTSVILLE (SUB2013-184):	136,291	0
	GGBA / PASS-THROUGH FROM UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (Z15-16977):	328	0
	GGBA / PASS-THROUGH FROM UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (Z16-21295):	31,369	0
	GKAA / PASS-THROUGH FROM UNIVERSITY OF MAINE AT FORT KENT (NASA 3400075 EH):	8,079	0
	GLAA / PASS-THROUGH FROM IOWA STATE UNIVERSITY (I5 10146 23):	48,113	0
	GFBA / PASS-THROUGH FROM AEROSPACE CORPORATION (4600006180):	8,025	0
	GFBA / PASS-THROUGH FROM GEORGE MASON UNIVERSITY (E203993-1):	56,008	0

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	GFBA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (138245):	34,481	7,888
	GFBA / PASS-THROUGH FROM PLANETARY SCIENCE INSTITUTE (1552-UNIV CO-BOULDER):	57,705	0
	GFBA / PASS-THROUGH FROM PRINCETON UNIVERSITY (SUB0000218):	83,181	0
	GFBA / PASS-THROUGH FROM SOUTHWEST RESEARCH INSTITUTE (K99082JW):	104,225	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF IOWA (W000950382):	7,374	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3004097964):	11,992	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (N006261701):	384,939	0
	GFBA / PASS-THROUGH FROM SOUTHWEST RESEARCH INSTITUTE (K99070KJ):	28,482	0
	GFBA / PASS-THROUGH FROM THE INSTITUTE FOR GLOBAL ENVIRONMENTAL S (17I005):	26,600	0
	GGBA / PASS-THROUGH FROM BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (SUBCONTRACT DATED 3/1/18):	19,846	0
	GGBA / PASS-THROUGH FROM TEXAS A & M (M1702389):	31,963	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (SUBAWARD #UWSC9227):	81,703	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF MIAMI (SPC-000225):	87,149	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN (699K893):	101,155	0
	GFBA / PASS-THROUGH FROM CALIFORNIA INSTITUTE OF TECHNOLOGY (44B-1097259):	121,007	0
	GFBA / PASS-THROUGH FROM CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (CC-2018-246, TO 002):	9,566	0
	GFBA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RH809-G5):	78,791	0
	GFBA / PASS-THROUGH FROM INNOVATIVE MEDICAL SOLUTIONS GROUP, INC. (OCG6479B):	41,079	0
	GFBA / PASS-THROUGH FROM JET PROPULSION LABORATORY (17-03-0008):	255,061	0
	GFBA / PASS-THROUGH FROM MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710004222):	42,975	0
	GFBA / PASS-THROUGH FROM OLD DOMINION UNIVERSITY RESEARCH FOUNDAT (16-125-100511-010):	123,031	0
	GFBA / PASS-THROUGH FROM SMITHSONIAN ASTROPHYSICAL OBSERVATORY (PF2-130098):	240,062	0
	GFBA / PASS-THROUGH FROM SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-15300.001-A):	109,045	0
	GFBA / PASS-THROUGH FROM THE RESEARCH FOUNDATION FOR SUNY ON (69620-1121043-2):	44,077	0
	GFBA / PASS-THROUGH FROM UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF 04-0136 HARPER):	11,285	0
	GFBA / PASS-THROUGH FROM UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z16-20850):	46,078	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT IRVINE (2013-2955):	77,766	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (78460411):	48,288	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00009786):	35,234	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (1000 G TA296):	41,499	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (30346-Z6014002):	34,320	0
	GFBA / PASS-THROUGH FROM WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101133):	31,689	0
<b>43.002 / AERONAUTICS</b>		<b>16,619,999</b>	<b>1,171,458</b>
	GFBA	12,305,037	593,393
	GFBA / PASS-THROUGH FROM BALL AEROSPACE (97BSM00005):	1,001,513	0
	GFBA / PASS-THROUGH FROM YALE UNIVERSITY (C12N11222(N00190)):	-791	0
	GFBA / PASS-THROUGH FROM JET PROPULSION LABORATORY (1572635):	1,645,168	330,088
	GFBA / PASS-THROUGH FROM CARNEGIE INSTITUTE OF WASHINGTON (DTM-3250-01 (PHASE)):	-1	0
	GFBA / PASS-THROUGH FROM HAMPTON UNIVERSITY (03-10):	1,440,521	247,977
	GFBA / PASS-THROUGH FROM NET-CENTRIC DESIGN PROFESSIONALS (BOA-2014-01):	-1,100	0
	GFBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (1541612):	170,895	0
	GFBA / PASS-THROUGH FROM UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF 03-0312-HARPER):	2,133	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (SA3649-26326):	56,625	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (2095 G NA057):	-1	0
<b>43.003 / EXPLORATION</b>		<b>2,494,463</b>	<b>825,550</b>
	GFBA	543,117	0
	GGBA	1,908,713	825,550
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ARKANSAS (UAMS SUBAWARD # 51946 // PO# G):	31,775	0
	GFBA / PASS-THROUGH FROM NATIONAL SPACE GRANT FOUNDATION (XHAB 2017-04):	10,858	0
<b>43.008 / EDUCATION</b>		<b>969,255</b>	<b>27,919</b>
	GFBA	917,712	27,919
	GLAA	47,932	0
	GFBA / PASS-THROUGH FROM NEW MEXICO STATE UNIVERSITY (Q01523):	-47	0
	GFCA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA HUNTSVIL (SUB2012-037):	993	0
	GLAA / PASS-THROUGH FROM NATIONAL INSTITUTE OF AEROSPACE (C18-201086-CSM):	2,665	0
<b>43.009 / CROSS AGENCY SUPPORT</b>		<b>311,984</b>	<b>0</b>
	GFBA	246,991	0
	GGBA	64,993	0
<b>43.012 / SPACE TECHNOLOGY</b>		<b>1,764,743</b>	<b>12,080</b>
	GFBA	1,326,681	0
	GLAA	245,227	12,080
	GFBA / PASS-THROUGH FROM GEOOPTICS (OCG6331B):	117,339	0
	GFCA / PASS-THROUGH FROM STRUCTURED MATERIALS INDUSTRIE (JOB NUMBER: 42074):	25,245	0
	GFBA / PASS-THROUGH FROM MICHIGAN TECHNOLOGICAL UNIVERSITY (160706021):	50,251	0
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>			
<b>45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS</b>		<b>12,087</b>	<b>0</b>
	GFBA	12,087	0
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
<b>45.160 / PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS</b>		<b>50,413</b>	<b>0</b>
	GFBA	50,413	0
<u>NATIONAL SCIENCE FOUNDATION</u>			
<b>47.076 / EDUCATION AND HUMAN RESOURCES</b>		<b>21,583,021</b>	<b>2,670,418</b>
	GFBA	13,366,082	1,699,222
	GFCA	97,713	0
	GFBA	1,444,472	91,201
	GGBA	4,468,675	774,771
	GKAA	484,748	0
	GLAA	631,345	17,267
	GSAA	31,635	0
	GYAA	212,686	86,695
	GFBA / PASS-THROUGH FROM PURDUE UNIVERSITY (4101-38574):	-7	0
	GFBA / PASS-THROUGH FROM SRI INTERNATIONAL (115-000060):	-1	0
	GFBA / PASS-THROUGH FROM EXPLORATORIUM (S-DUE-1238253-UCI):	19,558	0
	GFBA / PASS-THROUGH FROM MICHIGAN STATE UNIVERSITY (RC104162UC):	75,660	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9032):	58,536	0
	GGBA / PASS-THROUGH FROM AMERICAN MATHEMATICAL SOCIETY (38710954):	77,758	0
	GGBA / PASS-THROUGH FROM RUTGERS - STATE UNIVERSITY OF NEW JERSEY (5724):	134,900	1,262
	GGBA / PASS-THROUGH FROM MICHIGAN STATE UNIVERSITY (RC104101CSU):	46,636	0
	GLAA / PASS-THROUGH FROM THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (201016466-01):	29,406	0
	GFBA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0040276-PROJ0011139):	111,990	0
	GFBA / PASS-THROUGH FROM TWIN CITIES PUBLIC TELEVISION (21231-01-03729):	194,491	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF WYOMING (1003846-UCD):	3,837	0
	GGBA / PASS-THROUGH FROM FLORIDA STATE UNIVERSITY (R01902):	11,301	0
	GKAA / PASS-THROUGH FROM SOUTHERN METHODIST UNIVERSITY (G001662-7500):	5,244	0
	GFBA / PASS-THROUGH FROM MATHEMATICAL ASSOCIATION OF AMERICA (3-8-710-953):	37,333	0

STATE OF COLORADO  
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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GFBA / PASS-THROUGH FROM UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z16-22646):	17,958	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF HARTFORD (1101X):	4,747	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (782K504):	16,318	0
<b>47.041 / ENGINEERING GRANTS</b>		<b>21,609,262</b>	<b>1,983,251</b>
	GFBA	8,905,155	153,408
	GFCA	107,208	0
	GFEA	1,153,719	10,233
	GGBA	5,561,172	1,592,008
	GLAA	3,530,448	227,602
	GZAA	9,780	0
	GFBA / PASS-THROUGH FROM CORNELL UNIVERSITY (44771-8945):	2,500	0
	GFBA / PASS-THROUGH FROM UNIV OF TEXAS HSC HOUSTON (0011229A):	108,159	0
	GFBA / PASS-THROUGH FROM YALE UNIVERSITY (C17D12544):	44,485	0
	GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (130497-368):	46,681	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, IRVINE (2016-3357):	11,526	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (A005262301):	142,878	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, IRVINE (SUBAWARD NO. 2016-3367):	11,701	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA (UA15-057):	34,352	0
	GLAA / PASS-THROUGH FROM MICHIGAN STATE UNIVERSITY (RC104101CSM):	165,518	0
	GLAA / PASS-THROUGH FROM STANFORD UNIVERSITY (28139600-50542-B):	1,126,952	0
	GLAA / PASS-THROUGH FROM STANFORD UNIVERSITY (60334599-108886-A):	-58,009	0
	GFBA / PASS-THROUGH FROM AEROSOL DEVICES, INC. (OCG6454B-SF):	95,994	0
	GFBA / PASS-THROUGH FROM BIG BLUE TECHNOLOGIES, LLC (OCG6533B):	30,676	0
	GFBA / PASS-THROUGH FROM MVSYSTEMS, LLC (OCG6471B):	101,232	0
	GFBA / PASS-THROUGH FROM STRYD INCORPORATED (OCG6558B):	30,030	0
	GFBA / PASS-THROUGH FROM TEXAS A&M UNIVERSITY (28-M1800599):	59,161	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CONNECTICUT (170642):	5,999	0
	GFBA / PASS-THROUGH FROM ZENWA, INC. (OCG6477B):	80,065	0
	GGBA / PASS-THROUGH FROM AVIDCOR (1722014.001):	52,185	0
	GGBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (60061665):	44,227	0
	GLAA / PASS-THROUGH FROM STANFORD UNIVERSITY (61556898):	77,747	0
	GFBA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RE650-G1):	19,356	0
	GFBA / PASS-THROUGH FROM MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003700):	3	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (87511651):	108,362	0
<b>47.049 / MATHEMATICAL AND PHYSICAL SCIENCES</b>		<b>26,140,740</b>	<b>2,519,608</b>
	GFBA	16,841,929	2,068,373
	GFCA	77,372	0
	GFEA	418,193	0
	GGBA	5,523,349	375,035
	GLAA	2,143,284	0
	GFBA / PASS-THROUGH FROM OREGON STATE UNIVERSITY (S1315A-G):	-6,879	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (Y561957):	-1	0
	GFBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5146-UCB-NSF-0620):	200,298	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, SAN DIEGO (45214642 PO #S9000427):	182,890	0
	GLAA / PASS-THROUGH FROM NMC INC. (NMC-2016-0443-01):	1	0
	GLAA / PASS-THROUGH FROM ILLINOIS INSTITUTE OF TECHNOLOGY (SA16-0036-S0001):	14,572	0
	GFBA / PASS-THROUGH FROM CORNELL UNIVERSITY (78877-10860):	65,670	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC9875):	52,467	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00008793_AMD06):	300,077	76,200
	GGBA / PASS-THROUGH FROM AMERICAN STATISTICAL ASSOCIATION (ASA-1560332):	34,653	0
	GLAA / PASS-THROUGH FROM AMERICAN PHYSICAL SOCIETY (PT-0062017):	62,112	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF ARKANSAS (SA1809191):	29,334	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS @ CHAMPAIGN-URBANA (071575-16589):	24,776	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF NOTRE DAME (004184-0004):	2,704	0
	GFBA / PASS-THROUGH FROM NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPA2-022):	1,859	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00008846):	172,080	0
<b>47.050 / GEOSCIENCES</b>		<b>29,987,114</b>	<b>1,277,400</b>
	GFBA	19,520,453	1,143,727
	GFEA	247,991	0
	GGBA	7,035,604	133,673
	GLAA	1,005,097	0
	GSAA	50,280	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NEW HAMPSHIRE (12-030):	26,796	0
	GFBA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2001379358):	20,254	0
	GFBA / PASS-THROUGH FROM VANDERBILT UNIVERSITY (2414-015020):	54,042	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CHICAGO (FP057790-B):	235,965	0
	GFBA / PASS-THROUGH FROM OREGON STATE UNIVERSITY (S1731A-A):	2,293	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTA15-000882):	81,946	0
	GFBA / PASS-THROUGH FROM SRI INTERNATIONAL (168-000042):	6,723	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ALASKA (UAF-16-0047):	168,650	0
	GFBA / PASS-THROUGH FROM STANFORD UNIVERSITY (601150806-107605):	4,842	0
	GGBA / PASS-THROUGH FROM UMASS-UNIVERSITY OF MASSACHUSETTS (14-007985 B 00 PO A000167217):	223,150	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, DAVIS (201504240-04):	161,523	0
	GGBA / PASS-THROUGH FROM NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIVERSITY (260272A):	23,084	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (285317):	68,574	0
	GLAA / PASS-THROUGH FROM BOSTON UNIVERSITY (4500001252):	16,044	0
	GLAA / PASS-THROUGH FROM THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK (40(GG009393)):	47,709	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS @ CHAMPAIGN-URBANA (2015-03407-01):	111,317	0
	GFBA / PASS-THROUGH FROM CORNELL UNIVERSITY (80572-10904):	101,672	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (A005265703):	100,426	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MONTANA (PG18-66274-01):	12,626	0
	GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (479505-19557):	3,948	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10043668-CUDEN):	37,430	0
	GGBA / PASS-THROUGH FROM UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (Z17-25759):	9,465	0
	GGBA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (70(GG009393)):	70,534	0
	GGBA / PASS-THROUGH FROM UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (SUB AWARD # Z17-25740):	10,766	0
	GGBA / PASS-THROUGH FROM OREGON STATE UNIVERSITY (S1422A-B):	37	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (91171191):	19,560	0
	GSAA / PASS-THROUGH FROM THE REGENTS OF THE UNIVERSITY OF CALIFORNIA, DAVIS (A17-0553-S001):	21,110	0
	GFBA / PASS-THROUGH FROM COLUMBIA UNIVERSITY (6(GG008855) / PO# G):	206,113	0
	GFBA / PASS-THROUGH FROM UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z14-12899):	135,030	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT DAVIS (201504240-03):	44,886	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (93306208):	29,074	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NORTH CAROLINA- WILMINGTON (577910-18-01):	629	0

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	GFBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (92076133):	71,491	0
	GFBA / PASS-THROUGH FROM WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101260):	-20	0
<b>47.070</b>	<b>/ COMPUTER AND INFORMATION SCIENCE AND ENGINEERING</b>	<b>12,984,453</b>	<b>1,020,535</b>
	GFBA	7,893,807	604,128
	GFCA	792,865	11,662
	GFEA	230,283	0
	GGBA	2,581,641	369,676
	GLAA	892,506	35,069
	GFBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (675K986):	37,424	0
	GFBA / PASS-THROUGH FROM THE OHIO STATE UNIVERSITY (60056882):	60,148	0
	GGBA / PASS-THROUGH FROM MICHIGAN STATE UNIVERSITY (PTE CNS-1320561, RC103019CSU):	6,245	0
	GGBA / PASS-THROUGH FROM BOISE STATE UNIVERSITY (SUBAWARD NUMBER 7476-B):	80,948	0
	GFBA / PASS-THROUGH FROM (THE) CONCORD CONSORTIUM, INC. (318.18.01):	57,926	0
	GFBA / PASS-THROUGH FROM BRIGHAM YOUNG UNIVERSITY (17-0487):	95,504	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTAL7-001233):	33,015	0
	GFCA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT ARLINGTON (126100609610):	22,215	0
	GGBA / PASS-THROUGH FROM NORTHEASTERN UNIVERSITY (502480-78051):	98,179	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS @ CHAMPAIGN-URBANA (020016-16524):	44,308	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00008654):	-156	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE PARK (27339-24322001):	57,595	0
<b>47.074</b>	<b>/ BIOLOGICAL SCIENCES</b>	<b>11,935,877</b>	<b>651,278</b>
	GFBA	5,856,629	202,610
	GFCA	455,322	0
	GFEA	765,204	13,637
	GGBA	4,011,909	435,031
	GGBA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (14-349):	853	0
	GGBA / PASS-THROUGH FROM CORNELL UNIVERSITY (73690-10564):	145,582	0
	GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S15104):	18,998	0
	GGBA / PASS-THROUGH FROM MICHIGAN STATE UNIVERSITY (SUBAWARD NO. RC105238CSU):	7,454	0
	GKAA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT ARLINGTON (12610063061):	30,353	0
	GGBA / PASS-THROUGH FROM PURDUE UNIVERSITY (4101-80633):	18,543	0
	GGBA / PASS-THROUGH FROM CORNELL UNIVERSITY (84104-10927):	146,106	0
	GGBA / PASS-THROUGH FROM CORNELL UNIVERSITY (DEB-1748389):	5,535	0
	GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S15100):	16,358	0
	GLAA / PASS-THROUGH FROM NEON-NATIONAL ECOLOGICAL OBSERVATORY NETWORK (10100239000):	-6,202	0
	GLAA / PASS-THROUGH FROM THE UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5108642):	88,035	0
	GFBA / PASS-THROUGH FROM LOUISIANA STATE UNIVERSITY (84384):	131,073	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (28441):	8,361	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (65085181):	232,408	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (8855):	3,356	0
<b>47.075</b>	<b>/ SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES</b>	<b>4,778,223</b>	<b>504,143</b>
	GFBA	3,271,172	389,188
	GFCA	19,257	8,102
	GFEA	227,256	0
	GGBA	760,349	106,853
	GKAA	46,410	0
	GLAA	102,018	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS (2009-04695-02-00):	117,839	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF LOUISVILLE (ULRF 16-0243-02):	16,813	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3003986024):	24,289	0
	GLAA / PASS-THROUGH FROM RESOURCES FOR THE FUTURE (CSM-PROP17-0134):	17,928	0
	GFBA / PASS-THROUGH FROM GEORGIA STATE UNIVERSITY (SP00013006-01):	3,780	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MASSACHUSETTS (18-009991A):	504	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MONTANA (PG15-66170-01):	21,384	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA OMAHA (45-0308-1015-302):	13,987	0
	GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (479712-19557):	25,033	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CHICAGO (FP065097):	12,661	0
	GGBA / PASS-THROUGH FROM WASHINGTON UNIVERSITY IN ST. LOUIS (WU-18-218 PO# 2934894E):	22,800	0
	GFBA / PASS-THROUGH FROM NATIONAL BUREAU OF ECONOMIC RESEARCH (303555000797107700):	-3,703	0
	GFBA / PASS-THROUGH FROM RSCH FUND OF CITY UNIVERSITY OF NEW YORK (40E37-C):	3,509	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (10321142):	1,555	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MISSOURI-COLUMBIA (C00058018-1):	73,382	0
<b>47.078</b>	<b>/ POLAR PROGRAMS</b>	<b>-291</b>	<b>0</b>
	GFBA	-291	0
<b>47.079</b>	<b>/ OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING</b>	<b>707,422</b>	<b>30,308</b>
	GFBA	108,184	0
	GFCA	7,237	0
	GGBA	171,306	0
	GLAA	398,035	30,308
	GFBA / PASS-THROUGH FROM MONTANA STATE UNIVERSITY (G125-11-W3069):	-492	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (A003418205):	4,841	0
	GFBA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2001933414):	-1	0
	GFBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S18080):	18,312	0
<b>47.080</b>	<b>/ OFFICE OF CYBERINFRASTRUCTURE</b>	<b>52,999</b>	<b>6,793</b>
	GGBA	9,075	6,793
	GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTA13-000073):	43,924	0
<b>47.082</b>	<b>/ TRANS-NSF RECOVERY ACT RESEARCH SUPPORT</b>	<b>-716</b>	<b>0</b>
	GFBA	-716	0
<b>47.083</b>	<b>/ OFFICE OF INTEGRATIVE ACTIVITIES</b>	<b>138,729</b>	<b>0</b>
	GFBA	121,216	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ROCHESTER (416749-G):	17,513	0
<b>NUCLEAR REGULATORY COMMISSION</b>			
<b>77.009</b>	<b>/ U.S. NUCLEAR REGULATORY COMMISSION OFFICE OF RESEARCH FINANCIAL ASSISTANCE PROGRAM</b>	<b>130,434</b>	<b>0</b>
	GFBA	130,434	0
<b>77.008</b>	<b>/ U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM</b>	<b>416,860</b>	<b>0</b>
	GGBA	306,696	0
	GLAA	110,164	0
<b>77.006</b>	<b>/ U. S. NUCLEAR REGULATORY COMMISSION NUCLEAR EDUCATION GRANT PROGRAM</b>	<b>37,098</b>	<b>0</b>
	GLAA	37,098	0
<b>OFFICE OF PERSONNEL MANAGEMENT</b>			
<b>27.011</b>	<b>/ INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM</b>	<b>5,082,136</b>	<b>0</b>
	GFEA	5,082,136	0

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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<u>UNITED STATES INSTITUTE OF PEACE</u>			
	91.001 / ANNUAL GRANT COMPETITION	-801	0
	GFBA	-801	0
<u>DEPARTMENT OF HOMELAND SECURITY, SCIENCE AND TECHNOLOGY</u>			
	97.061 / CENTERS FOR HOMELAND SECURITY	99,309	0
	GGBA / PASS-THROUGH FROM TEXAS A & M (06-S170641):	9,018	0
	GGBA / PASS-THROUGH FROM UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5103192):	90,291	0
<u>DEPARTMENT OF DEFENSE: , DEPARTMENT OF DEFENSE</u>			
	12.D6108-S2 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	556	0
	GFBA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (D6108-S2):	556	0
	12.12 006888 B 04 / 12 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-3,735	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MASSACHUSETTS AMHERST (12 006888 B 04 / 12):	-3,735	0
	12.OCG5645B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-729	0
	GFBA / PASS-THROUGH FROM CHIARO TECHNOLOGIES (OCG5645B):	-729	0
	12.14-0405 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-1,119	0
	GFBA / PASS-THROUGH FROM BRIGHAM YOUNG UNIVERSITY (14-0405):	-1,119	0
	12.450321-19557 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	35,957	0
	GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (450321-19557):	35,957	0
	12.101052 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	18,178	0
	GFBA / PASS-THROUGH FROM MITRE CORPORATION (101052):	18,178	0
	12.OCG6165B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	94,347	0
	GFBA / PASS-THROUGH FROM COLDQUANTA, INC (OCG6165B):	94,347	0
	12.P010172786 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	395,026	0
	GFBA / PASS-THROUGH FROM LEIDOS BIOMEDICAL RESEARCH, INC (P010172786):	395,026	0
	12.W9011NF-12-C-0044 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-8,225	0
	GFBA / PASS-THROUGH FROM INVINCEA (W9011NF-12-C-0044):	-8,225	0
	12.A101255 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	28,170	0
	GFBA / PASS-THROUGH FROM WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101255):	28,170	0
	12.OCG6244B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	103,672	0
	GFBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (OCG6244B):	103,672	0
	12.7500129352 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	610,982	14,252
	GFBA / PASS-THROUGH FROM NORTHROP GRUMMAN CORPORATION (7500129352):	610,982	14,252
	12.OCG6303B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	38,734	0
	GFBA / PASS-THROUGH FROM KAPTEYN-MURNANE LABORATORIES (OCG6303B):	38,734	0
	12.UC 996516 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	83,439	0
	GFBA / PASS-THROUGH FROM NEW JERSEY INST OF TECHNOLOGY (UC 996516):	83,439	0
	12.533180 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-13,080	0
	GFBA / PASS-THROUGH FROM BATTELLE MEMORIAL INSTITUTE (533180):	-13,080	0
	12.BE.1254.CU.16.01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	19,038	0
	GFBA / PASS-THROUGH FROM TDA RESEARCH INC. (BE.1254.CU.16.01):	19,038	0
	12.T19099 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	3,355	0
	GFBA / PASS-THROUGH FROM FIRST RF CORPORATION (T19099):	3,355	0
	12.OCG6372B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	114,425	0
	GFBA / PASS-THROUGH FROM ADVANCED SPACE (OCG6372B):	114,425	0
	12.A10552-0013-S004 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	67,897	0
	GFBA / PASS-THROUGH FROM WYLE LABORATORIES (A10552-0013-S004):	67,897	0
	12.421-21-11A / RESTORING ECOLOGICAL FUNCTION TO A NO...	214,015	0
	GGBA / PASS-THROUGH FROM IOWA STATE UNIVERSITY (421-21-11A):	214,015	0
	12.A003571416 / PERPENDICULAR MAGNETIC MATERIALS THIN...	12,417	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (A003571416):	12,417	0
	12.COSU-S2002 / ANSWER TO 02: 3.3 GNSS PNT RELATED RE...	47,707	0
	GGBA / PASS-THROUGH FROM BERRIEHILL RESEARCH CORPORATION (COSU-S2002):	47,707	0
	12.DRC.1185.00050.16 / DEVELOPMENT OF UNCERTAINTY QUANTIFICA...	27,957	0
	GGBA / PASS-THROUGH FROM RIVERSIDE RESEARCH (DRC.1185.00050.16):	27,957	0
	12.SC73024-6800-001 / COMPRESSIVE SENSING FLASH IR 3D IMAGER	157,175	0
	GGBA / PASS-THROUGH FROM PHYSICAL SCIENCES, INC. (SC73024-6800-001):	157,175	0
	12.TSC-1125-33023, W911QX-16-C-00 / SBIR SUBSEQUENT PHASE II: DETERMINATI...	134,799	0
	GGBA / PASS-THROUGH FROM TECHNOLOGY SERVICE CORPORATION (TSC-1125-33023, W911QX-16-C-00):	134,799	0
	12.005731-00002 / FIELDABLE CANINE FREEZE-DRIED PLASMA ...	17,744	0
	GGBA / PASS-THROUGH FROM MANTEL TECHNOLOGIES (005731-00002):	17,744	0
	12.W913E5-15C-0007 / CHANGES IN CLIMATE AND ITS EFFECT ON ...	89,061	0
	GGBA	89,061	0
	12.SG-16-013 / PROPOSAL FOR RESEARCH AND ENGINEERING...	1,006	0
	GGBA / PASS-THROUGH FROM APC-ACADEMY OF APPLIED SCIENCE (SG-16-013):	1,006	0
	12.SG-16-014 / PROPOSAL FOR RESEARCH AND ENGINEERING...	68	0
	GGBA / PASS-THROUGH FROM APC-ACADEMY OF APPLIED SCIENCE (SG-16-014):	68	0
	12.201494 / INVESTIGATING ELECTROCATALYTIC AND CATALYTIC APPROACHES FOR IN SITU TREATMENT OF PERFLUOROALKYL CONTAMINANTS IN GROUNDWATER	91,761	0
	GLAA / PASS-THROUGH FROM CB&I (201494):	91,761	0
	12.P0201489 / INVESTIGATING ELECTROCATALYTIC AND CATALYTIC APPROACHES FOR IN SITU TREATMENT OF PERFLUOROALKYL CONTAMINANTS IN GROUNDWATER	93,698	0
	GLAA / PASS-THROUGH FROM CB&I (P0201489):	93,698	0
	12.CSM 17.-0280 / SBIR PHASE I FOR WOVEN AND BUNDLED GRAPHITE	232	0
	GLAA / PASS-THROUGH FROM TECHNOLOGY APPLICATIONS, INC. (CSM 17.-0280):	232	0
	12.15-1279S / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	34,660	0
	GFBA / PASS-THROUGH FROM ADA TECHNOLOGIES, INC (15-1279S):	34,660	0
	12.NM17-339 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	45,691	0
	GFBA / PASS-THROUGH FROM ATA AEROSPACE, LLC (NM17-339):	45,691	0
	12.P2109-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	69,039	0
	GFBA / PASS-THROUGH FROM ATMOSPHERIC AND ENVIRONMENTAL RESEARCH (P2109-01):	69,039	0
	12.OCG5408B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	298	0
	GFBA / PASS-THROUGH FROM BERRIEHILL RESEARCH CORPORATION (OCG5408B):	298	0
	12.TO 0000X / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-3,984	0
	GFBA / PASS-THROUGH FROM BLUE CANYON TECHNOLOGIES LLC (TO 0000X):	-3,984	0
	12.OCG6563B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	71,537	0
	GFBA / PASS-THROUGH FROM BOULDER PRECISION ELECTRON-OPTICS (OCG6563B):	71,537	0
	12.OCG5431B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	144	0
	GFBA / PASS-THROUGH FROM BRIMROSE CORPORATION OF AMERICA (OCG5431B):	144	0
	12.OCG6490B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	172,128	0
	GFBA / PASS-THROUGH FROM COLORADO ENGINEERING INC (OCG6490B):	172,128	0
	12.OCG6509B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	300,587	0
	GFBA / PASS-THROUGH FROM ENGILITY CORPORATION (OCG6509B):	300,587	0
	12.P000030 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	7,896	0
	GFBA / PASS-THROUGH FROM ENGIN-IC, INC. (P000030):	7,896	0



STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	<b>12.OCG6472B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>67,689</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM LATERAL UNBOUNDED SOFTWARE (OCG6472B):	67,689	0
	<b>12.OCG5539B/PO 0621641 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>24</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM MAINSTREAM ENGINEERING (OCG5539B/PO 0621641):	24	0
	<b>12.OCG6216B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>78,221</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM MIT LINCOLN LABORATORY (OCG6216B):	78,221	0
	<b>12.OCG6439B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>72,770</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM ORBIT LOGIC INC. (OCG6439B):	72,770	0
	<b>12.QPO18-5534 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>36,942</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM QUANTUM RESEARCH INTERNATIONAL (QPO18-5534):	36,942	0
	<b>12.17631763 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>44,115</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM QUSPIN (17631763):	44,115	0
	<b>12.DRC.1265.00091.18 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>62,211</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM RIVERSIDE RESEARCH (DRC.1265.00091.18):	62,211	0
	<b>12.S2-1004-17-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>128,661</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM S2 CORPORATION (S2-1004-17-01):	128,661	0
	<b>12.17-S8401-09-C1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>95,060</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSAL TECHNOLOGY (17-S8401-09-C1):	95,060	0
	<b>12.36-5360-2231-001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>251,160</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY NEBRASKA MEDICAL CENTER (36-5360-2231-001):	251,160	0
	<b>12.H006207901 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>42,699</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (H006207901):	42,699	0
	<b>12.OCG6099B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>1,409</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM XALUD THERAPEUTICS (OCG6099B):	1,409	0
	<b>12.Agreement signed 3/28/17 / SUB RECIPIENT RESEARCH</b>	<b>29,708</b>	<b>0</b>
	GFCA / PASS-THROUGH FROM SEMQUEST INC (AGREEMENT SIGNED 3/28/17):	29,708	0
	<b>12.26-1124-0011-003 / CYBER-BIO-SECURITY: SECURING THE EME...</b>	<b>49,782</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (26-1124-0011-003):	49,782	0
	<b>12.PO # US001-0000598610 / EXPERIMENTAL RETROFIT ASSESSMENT OF P...</b>	<b>75,286</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM BATTELLE MEMORIAL INSTITUTE (PO # US001-0000598610):	75,286	0
	<b>12.006845-00002 / FREEZE DRIED PLASMA FOR CANINES PHASE II</b>	<b>20,684</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM MANTEL TECHNOLOGIES (006845-00002):	20,684	0
	<b>12.W912HQ-17-C-0002 / MULTICHANNEL DETECTION AND ACOUSTIC C...</b>	<b>132,546</b>	<b>37,925</b>
	GGBA	132,546	37,925
	<b>12.SC75744-1936 / STTR PHASE II: COMPRESSIVE SPECTRAL V...</b>	<b>145,589</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM PHYSICAL SCIENCES, INC. (SC75744-1936):	145,589	0
	<b>12.W912HQ17C0054 / SYNERGISTIC TREATMENT OF MIXED 1,4-DI...</b>	<b>143,570</b>	<b>0</b>
	GGBA	143,570	0
	<b>12.DRC.RADIAEM.IDIQ.O5 TASK ORDER / TASK ORDER 6: ESTEP: DEVELOPMENT OF U...</b>	<b>3,132</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM RIVERSIDE RESEARCH (DRC.RADIAEM.IDIQ.O5 TASK ORDER):	3,132	0
	<b>12.DRC.RADIAEM.IDIQ.O5 TASK ORDER / TASK ORDER 6: NOTAROS: DEVELOPMENT OF...</b>	<b>18,494</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM RIVERSIDE RESEARCH (DRC.RADIAEM.IDIQ.O5 TASK ORDER):	18,494	0
	<b>12.12.000 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>70,566</b>	<b>0</b>
	GFBA	70,566	0
	<b>12.12.000 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>2,655,909</b>	<b>651,191</b>
	GFBA	2,655,909	651,191
	<b>12.208107UCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>212,160</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NOTRE DAME (208107UCB):	212,160	0
	<b>DEPARTMENT OF DEFENSE, DEPT OF THE ARMY</b>		
	<b>12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT</b>	<b>11,674,152</b>	<b>2,002,323</b>
	GFBA	825,378	285,290
	GFEA	9,878,088	1,717,033
	GGBA	506,933	0
	GFBA / PASS-THROUGH FROM BOSTON UNIVERSITY (4500001399):	10,372	0
	GFEA / PASS-THROUGH FROM FLASHBACK TECHNOLOGIES LLC (CF-146):	1,322	0
	GFEA / PASS-THROUGH FROM FLASHBACK TECHNOLOGIES LLC (W81XWH-11-2-0091):	24	0
	GFEA / PASS-THROUGH FROM GENEVA FOUNDATION (S-1277-01):	52,635	0
	GFEA / PASS-THROUGH FROM SMART INFORMATION FLOW TECHNOLOGIES (R3E-UCD-01):	-155	0
	GGBA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (1008990_CSU):	34,301	0
	GLAA / PASS-THROUGH FROM REGIS UNIVERSITY (W81XWH-15-1-0518):	126,396	0
	GFEA / PASS-THROUGH FROM CRAIG HOSPITAL (2UCD):	72,814	0
	GFEA / PASS-THROUGH FROM FRED HUTCHINSON CANCER RESEARCH CENTER (0000839338_AMD02):	28,131	0
	GFEA / PASS-THROUGH FROM GENEVA FOUNDATION (S-1276-01):	8,534	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2002478820_MOD01):	39,701	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10032338_AMD01/02):	38,460	0
	GFEA / PASS-THROUGH FROM WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 441033_CTA-03_TERM):	47,451	0
	GGBA / PASS-THROUGH FROM ALLINA HEALTH SYSTEM (CSU-002):	3,767	0
	<b>12.431 / BASIC SCIENTIFIC RESEARCH</b>	<b>7,218,984</b>	<b>255,710</b>
	GFBA	4,974,326	108,035
	GGBA	738,779	68,065
	GLAA	396,344	79,610
	GFBA / PASS-THROUGH FROM YALE UNIVERSITY (C13J11495(J00210)):	85,906	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF WISCONSIN SYSTEM (248K916):	67	0
	GFBA / PASS-THROUGH FROM VIRGINIA TECH UNIVERSITY (450373-19557):	152,129	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA - IRVINE (2017-3397):	25,062	0
	GLAA / PASS-THROUGH FROM STANFORD UNIVERSITY (61074264-119754):	23,135	0
	GFBA / PASS-THROUGH FROM STANFORD UNIVERSITY (61758114-119754):	130,697	0
	GFEA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (2003371124_AMD01):	63,816	0
	GGBA / PASS-THROUGH FROM GIT-GEORGIA INSTITUTE OF TECHNOLOGY (SUBCONTRACT NO. D7886-S2):	14,478	0
	GLAA / PASS-THROUGH FROM REGENTS OF THE UNIVERSITY OF CALIFORNIA (E256GVA025):	17,061	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF ALABAMA (UA18-001):	87,606	0
	GFBA / PASS-THROUGH FROM CALIFORNIA INSTITUTE OF TECHNOLOGY (67C-1098620):	10,267	0
	GFBA / PASS-THROUGH FROM MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003051):	-23	0
	GFBA / PASS-THROUGH FROM NORTH CAROLINA STATE UNIVERSITY (2015-3221-01):	159,947	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (44000287 (UCB)):	228,815	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ILLINOIS (2015-06166-02):	110,572	0
	<b>12.432 / U.S. MILITARY ACADEMY ATHLETIC PROGRAMS AT WEST POINT</b>	<b>95,847</b>	<b>0</b>
	GGBA	95,847	0
	<b>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR WATER</b>		
	<b>66.461 / REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS</b>	<b>292,503</b>	<b>0</b>
	GGBA	292,503	0
	<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES, IMMED OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES</b>		
	<b>93.015 / HIV PREVENTION PROGRAMS FOR WOMEN</b>	<b>9,988</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM WESTAT, INC (6101-S070_MOD01):	9,988	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<b>93.343</b>	<b>93.343 / PUBLIC HEALTH SERVICE EVALUATION FUNDS</b>	<b>345,367</b>	<b>0</b>
	GGBA	345,367	0
	<u>DEPARTMENT OF DEFENSE: U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE</u>		
<b>12.AE-5-51523</b>	<b>12.AE-5-51523 / AMENDMENT - METABOLIC STRATEGY FOR FA...</b>	<b>3,409</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM OKLAHOMA STATE UNIVERSITY (AE-5-51523):	3,409	0
<b>12.PO # US001-0000598593</b>	<b>12.PO # US001-0000598593 / UNDERWATER EXPERIMENTAL FATIGUE EVALU...</b>	<b>105,557</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM BATTELLE MEMORIAL INSTITUTE (PO # US001-0000598593):	105,557	0
	<u>DEPARTMENT OF HOMELAND SECURITY: , DEPARTMENT OF HOMELAND SECURITY</u>		
<b>97.06-S160635</b>	<b>97.06-S160635 / FROM THE BENCH TO THE SHOP: CREATION ...</b>	<b>20,325</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM TEXAS A & M (06-S160635):	20,325	0
<b>97.HSHQDC-13-C-B0018</b>	<b>97.HSHQDC-13-C-B0018 / BIG DATA ANALYTICS OF EPIDEMIC OUTBREAKS</b>	<b>3,716</b>	<b>0</b>
	GGBA	3,716	0
<b>97.PO# 2000017855</b>	<b>97.PO# 2000017855 / TRACE METAL SIGNATURES ARISING FROM WORLDWIDE NUCLEAR FUEL CYCLE PROCESSES</b>	<b>7,402</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM UNIVERSITY OF SOUTH CAROLINA (PO# 2000017855):	7,402	0
	<u>DEPARTMENT OF AGRICULTURE: , DEPARTMENT OF AGRICULTURE</u>		
<b>10.FS Agmt # 18-JV-11111133-011</b>	<b>10.FS Agmt # 18-JV-11111133-011 / STACKED 2-STORY CONVENTIONAL SHEAR WA...</b>	<b>14,533</b>	<b>0</b>
	GGBA	14,533	0
<b>10.10.000</b>	<b>10.10.000 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>121,555</b>	<b>0</b>
	GFBA	121,555	0
	<u>DEPARTMENT OF COMMERCE: COMMERCE, DEPARTMENT OF, DEPARTMENT OF COMMERCE</u>		
<b>11.OCG6374B</b>	<b>11.OCG6374B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>122,982</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM GLOBAL SCIENCE AND TECHNOLOGY (OCG6374B):	122,982	0
<b>11.44084</b>	<b>11.44084 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>896</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM TERC (44084):	896	0
<b>11.DCI-16-000141</b>	<b>11.DCI-16-000141 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>30,705</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM DAKOTA CONSULTING (DCI-16-000141):	30,705	0
<b>11.253738</b>	<b>11.253738 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>86</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM BATTELLE MEMORIAL INST PACIFIC NORTHWEST (253738):	86	0
<b>11.647.7806</b>	<b>11.647.7806 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>140</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM DESERT RESEARCH INSTITUTE (647.7806):	140	0
<b>11.OCG6464B</b>	<b>11.OCG6464B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>179,284</b>	<b>18,826</b>
	GFBA / PASS-THROUGH FROM HARMONIC INTERNATIONAL (OCG6464B):	179,284	18,826
<b>11.11.000</b>	<b>11.11.000 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>9,910,645</b>	<b>0</b>
	GFBA	9,910,645	0
	<u>DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</u>		
<b>11.011</b>	<b>11.011 / OCEAN EXPLORATION</b>	<b>2,622</b>	<b>0</b>
	GFBA	2,622	0
<b>11.431</b>	<b>11.431 / CLIMATE AND ATMOSPHERIC RESEARCH</b>	<b>3,146,363</b>	<b>54,744</b>
	GFBA	2,072,284	10,935
	GGBA	794,109	43,809
	GFBA / PASS-THROUGH FROM OREGON STATE UNIVERSITY (NA276A-A):	2	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ALASKA (UAF-16-0048):	26,170	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA (2016-04):	10,654	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, LOS ANGELES (2095 G TA002):	102,527	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA, LOS ANGELES (2095 G TA047):	69,539	0
	GGBA / PASS-THROUGH FROM UCAR-NCAR-RESEARCH APPLICATIONS PROGRAM (SUBAWD000009):	46,190	0
	GFBA / PASS-THROUGH FROM DESERT RESEARCH INSTITUTE (663.7060.01):	24,888	0
<b>11.432</b>	<b>11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES</b>	<b>65,883,125</b>	<b>60,044</b>
	GFBA	51,185,515	0
	GGBA	14,665,297	60,044
	GFBA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA (2018-26):	32,313	0
<b>11.459</b>	<b>11.459 / WEATHER AND AIR QUALITY RESEARCH</b>	<b>971,795</b>	<b>0</b>
	GFBA	101,248	0
	GFCA	28,744	0
	GGBA	841,803	0
<b>11.467</b>	<b>11.467 / METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT</b>	<b>610,295</b>	<b>0</b>
	GFBA	594,853	0
	GLAA / PASS-THROUGH FROM UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (Z16-23489):	15,442	0
<b>11.468</b>	<b>11.468 / APPLIED METEOROLOGICAL RESEARCH</b>	<b>488,177</b>	<b>85,069</b>
	GFBA	389,690	61,156
	GGBA	86,618	23,913
	GGBA / PASS-THROUGH FROM GEORGE MASON UNIVERSITY (E203955-1):	11,869	0
<b>11.483</b>	<b>11.483 / NOAA PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT - NON-CONSTRUCTION AND CONSTRUCTION</b>	<b>1,902,133</b>	<b>198,185</b>
	GFBA	200,166	198,185
	GGBA	1,701,967	0
<b>11.012</b>	<b>11.012 / INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)</b>	<b>313</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM TEXAS A&M UNIVERSITY (S120005):	4,405	0
	GFBA / PASS-THROUGH FROM REMOTE SENSING SYSTEMS (6101):	-7,304	0
	GFBA / PASS-THROUGH FROM NORTHERN MICHIGAN UNIVERSITY (GLOS-GLEN-BLANKEN):	3,212	0
<b>11.439</b>	<b>11.439 / MARINE MAMMAL DATA PROGRAM</b>	<b>37,789</b>	<b>0</b>
	GGBA	37,789	0
<b>11.420</b>	<b>11.420 / COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES</b>	<b>-1,702</b>	<b>0</b>
	GFBA	-1,702	0
	<u>DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY</u>		
<b>11.013</b>	<b>11.013 / EDUCATION QUALITY AWARD AMBASSADORSHIP</b>	<b>5,529</b>	<b>0</b>
	GFBA	5,529	0
<b>11.609</b>	<b>11.609 / MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS</b>	<b>8,038,792</b>	<b>0</b>
	GFBA	7,732,094	0
	GFBA	39,422	0
	GGBA	129,742	0
	GLAA	138,056	0
	GFBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (4487-UCB-USDC-H245):	-522	0
<b>11.620</b>	<b>11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH</b>	<b>4,995,911</b>	<b>0</b>
	GFBA	4,943,467	0
	GLAA	52,444	0
<b>11.612</b>	<b>11.612 / ADVANCED TECHNOLOGY PROGRAM</b>	<b>6,725</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM APPLIED RESEARCH ASSOCIATES (S-D00017.00019.09.RUC):	6,725	0
<b>11.619</b>	<b>11.619 / ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE</b>	<b>3,863,787</b>	<b>2,371,545</b>
	GGBA	3,863,787	2,371,545
	<u>DEPARTMENT OF DEFENSE, DEPT OF THE NAVY</u>		
<b>12.300</b>	<b>12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH</b>	<b>10,625,766</b>	<b>1,132,310</b>
	GFBA	4,129,043	393,344

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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GFCA	196,821	0
	GFEA	874,426	0
	GGBA	3,311,606	639,501
	GLAA	772,090	99,465
	GSAA	126,527	0
	GFBA / PASS-THROUGH FROM RUTGERS UNIVERSITY (4633):	-11	0
	GFBA / PASS-THROUGH FROM VANDERBILT UNIVERSITY (2664-013280):	-1,146	0
	GFBA / PASS-THROUGH FROM GLOBAL SCIENCE AND TECHNOLOGY (OCG15080139):	39	0
	GFBA / PASS-THROUGH FROM BAE SYSTEMS (918657):	136,107	0
	GFBA / PASS-THROUGH FROM NORTHWESTERN UNIVERSITY (SP0028970-PROJ0010537):	19,343	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (16446):	38,763	0
	GFBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (200716-364):	45,801	0
	GFCA / PASS-THROUGH FROM TORCH TECHNOLOGIES, INC. (HQ0147-16-C-7611):	1,555	0
	GFCA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (SUBAWARD NO. 200716-365):	75,331	0
	GFEA / PASS-THROUGH FROM XDOT ENGINEERING AND ANALYSIS, LLC (2016-257):	104,354	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (10022364):	37,518	0
	GGBA / PASS-THROUGH FROM HENRY M. JACKSON FOUNDATION (3062 P0852463):	142,553	0
	GGBA / PASS-THROUGH FROM THE SCRIPPS RESEARCH INSTITUTE (78488520):	66,851	0
	GGBA / PASS-THROUGH FROM PURDUE UNIVERSITY (SUBAWARD NUMBER 4104-78960):	466	0
	GFCA / PASS-THROUGH FROM I-CORE TECHNOLOGY, LLC (SUBCONTRACT 9/6/2017):	30,264	0
	GFCA / PASS-THROUGH FROM GTD UNLIMITED (SUB AGREEMENT 8/28/2017):	50,392	0
	GFEA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RG185-G1_NCE):	56,635	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF HAWAII (MA1301):	156,489	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (97314128):	55,000	0
	GGBA / PASS-THROUGH FROM DREXEL UNIVERSITY (SUBAWARD # 840115-1):	37,664	0
	GFBA / PASS-THROUGH FROM LEIDOS BIOMEDICAL RESEARCH, INC (P010199438):	25,203	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN DIEGO (67465520):	136,082	0
	<b>12.335 / NAVY COMMAND, CONTROL, COMMUNICATIONS, COMPUTERS, INTELLIGENCE, SURVEILLANCE, AND RECONNAISSANCE</b>	<b>16,345</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (193-01):	16,345	0
	<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL</u>		
	<b>14.906 / HEALTHY HOMES TECHNICAL STUDIES GRANTS</b>	<b>4,174</b>	<b>0</b>
	GFBA	4,174	0
	<u>DEPARTMENT OF THE INTERIOR: , DEPARTMENT OF THE INTERIOR</u>		
	<b>15.P1630501 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>20,446</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM CALIFORNIA DEPARTMENT OF FISH AND (P1630501):	20,446	0
	<b>15.D15PC00205 / NETBRANE: A SOFTWARE DEFINED DDOS PRO...</b>	<b>766,386</b>	<b>163,647</b>
	GGBA	766,386	163,647
	<b>15.D15PC00278 / U.S. ANIMAL MOVEMENT MODEL (USAMM) AN...</b>	<b>590,970</b>	<b>354,037</b>
	GGBA	590,970	354,037
	<b>15.D15PC00279 / ASSESSING THE EPIDEMIOLOGICAL AND ECO...</b>	<b>518,811</b>	<b>159,152</b>
	GGBA	518,811	159,152
	<b>15.4400160424 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>901</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM LEIDOS BIOMEDICAL RESEARCH, INC (4400160424):	901	0
	<b>15.Contract Number 15-11 / INTERMOUNTAIN WEST DATA WAREHOUSE DEV...</b>	<b>-2,371</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM WESTERN STATES AIR RESOURCES COUNCIL (CONTRACT NUMBER 15-11):	-2,371	0
	<b>15.93-096626 / MEASURING LAND USE IMPACTS TO PEATLAN...</b>	<b>14,379</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM STATE OF WASHINGTON (93-096626):	14,379	0
	<b>15.15.000 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>795,101</b>	<b>0</b>
	GFBA	795,101	0
	<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>		
	<b>15.650 / RESEARCH GRANTS (GENERIC)</b>	<b>24,466</b>	<b>0</b>
	GGBA	12,146	0
	GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA SANTA CRUZ (S0184018):	12,320	0
	<b>15.670 / ADAPTIVE SCIENCE</b>	<b>78,865</b>	<b>0</b>
	GFBA	21,951	0
	GGBA / PASS-THROUGH FROM WAFWA-WESTERN ASSN OF FISH & WILDLIFE AGENCIES (SBSI-17-03):	43,243	0
	GGBA / PASS-THROUGH FROM WAFWA-WESTERN ASSN OF FISH & WILDLIFE AGENCIES (SBSI-17-04):	13,671	0
	<b>15.643 / ALASKA MIGRATORY BIRD CO-MANAGEMENT COUNCIL</b>	<b>9,249</b>	<b>0</b>
	GGBA	9,249	0
	<b>15.655 / MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION</b>	<b>34,028</b>	<b>7,291</b>
	GGBA	34,028	7,291
	<b>15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS</b>	<b>122,351</b>	<b>8,200</b>
	GGBA	122,351	8,200
	<b>15.664 / FISH AND WILDLIFE COORDINATION AND ASSISTANCE</b>	<b>13,415</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM NATIONAL FISH AND WILDLIFE FOUNDATION (0101.15.050227):	13,415	0
	<u>DEPARTMENT OF STATE, BUREAU OF POPULATION, REFUGEES AND MIGRATION</u>		
	<b>19.522 / OVERSEAS REFUGEE ASSISTANCE PROGRAMS FOR STRATEGIC GLOBAL PRIORITIES</b>	<b>371,400</b>	<b>226,551</b>
	GFBA	371,400	226,551
	<u>DEPARTMENT OF TRANSPORTATION: , DEPARTMENT OF TRANSPORTATION</u>		
	<b>20.UTA14-000735 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>1,076</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AT AUSTIN (UTA14-000735):	1,076	0
	<b>20.HR 14-36 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>81,734</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM NATIONAL ACADEMY OF SCIENCE (HR 14-36):	81,734	0
	<b>20.20.000 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>29,663</b>	<b>0</b>
	GFBA	29,663	0
	<u>DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION</u>		
	<b>20.109 / AIR TRANSPORTATION CENTERS OF EXCELLENCE</b>	<b>211,464</b>	<b>0</b>
	GFBA	211,464	0
	<u>DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATON</u>		
	<b>20.724 / PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)</b>	<b>175,920</b>	<b>116,365</b>
	GFBA	52,533	0
	GFEA	123,387	116,365
	<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION: , NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>		
	<b>43.P207064 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>1,596,054</b>	<b>12,187</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY OF NEW HAMPSHIRE (PZ07064):	1,596,054	12,187
	<b>43.943276 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>352,955</b>	<b>9,838</b>
	GFBA / PASS-THROUGH FROM JOHNS HOPKINS UNIVERSITY (943276):	352,955	9,838
	<b>43.Y603254 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>343,386</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY OF ARIZONA (Y603254):	343,386	0

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PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
43.OCG5705B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM EMERGENT SPACE TECHNOLOGIES (OCG5705B):	-75 -75	0 0
43.XHAB 2014-05 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM NATIONAL SPACE GRANT FOUNDATION (XHAB 2014-05):	23,965 23,965	0 0
43.8209 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (8209):	136,777 136,777	0 0
43.H99049KJ / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM SOUTHWEST RESEARCH INSTITUTE (H99049KJ):	3,403,462 3,403,462	0 0
43.16DLB30574 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM BALL AEROSPACE (16DLB30574):	194,762 194,762	0 0
43.AMA16-0010 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM AURORA FLIGHT SCIENCES (AMA16-0010):	-33 -33	0 0
43.RSA 1549042 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM JET PROPULSION LABORATORY (RSA 1549042):	6,734,496 6,734,496	54,221 54,221
43.GA-2016-239 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (GA-2016-239):	268,749 268,749	68,325 68,325
43.OCG6281B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM 490 BIOTECH (OCG6281B):	179,427 179,427	0 0
43.TO-139 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM HARRIS CORPORATION (TO-139):	37,370 37,370	0 0
43.2225-3 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM INTELLIGENT AUTOMATION, INC. (2225-3):	65,085 65,085	0 0
43.3021600204 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM ORBITAL ATK (3021600204):	674,125 674,125	0 0
43.1479151 MOD 2 / A DATA RECORD OF THE CLOUDY BOUNDARY ... GGBA / PASS-THROUGH FROM CALIF. INST. OF TECH/JET PROPULSION LAB (1479151 MOD 2):	63,024 63,024	0 0
43.1555713 / UNDERSTANDING CONVECTIVE PROCESSES US... GGBA / PASS-THROUGH FROM CALIF. INST. OF TECH/JET PROPULSION LAB (1555713):	9,871 9,871	0 0
43.Sub Agmt CSU01NA06 / SHORT PULSED LASER TECHNIQUES FOR MEA... GGBA / PASS-THROUGH FROM METROLASER, INC. (SUB AGMT CSU01NA06):	24,813 24,813	0 0
43.NNX16AE41G / ENTRAINING LARGE SCALE ENVIRONMENTAL ... GGBA	77,911 77,911	0 0
43.1479970 / JPL INSIGHT MARS LANDER PROJECT GLAA / PASS-THROUGH FROM JET PROPULSION LABORATORY (1479970):	22,597 22,597	0 0
43.SC#1529383 / ELECTRONIC STRUCTURE ENGINEERING IN SKUTTERUDITE THERMOELECTRICS GLAA / PASS-THROUGH FROM JET PROPULSION LABORATORY (SC#1529383):	29,935 29,935	0 0
43.1543732 / PLANETARY HEAT FLUX SIMULATOR GLAA / PASS-THROUGH FROM JET PROPULSION LABORATORY (1543732):	28,422 28,422	0 0
43.C12-2876-CSM / POWDER CORE TUBULAR WIRE MANUFACTURING FOR ELECTRON BEAM FREEFORM FABRICATION GLAA / PASS-THROUGH FROM NATIONAL INSTITUTE OF AEROSPACE (C12-2876-CSM):	508 508	0 0
43.NNC15VC85P CANFSA-1001 / CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS GLAA	3,079 3,079	0 0
43.OCG6460B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM (THE) SPACE RESEARCH COMPANY (OCG6460B):	39,256 39,256	0 0
43.OCG5620B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM A.I. SOLUTIONS (OCG5620B):	159 159	0 0
43.OCG6506B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM ADVANCED SPACE (OCG6506B):	56,881 56,881	0 0
43.4F-31443 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM ARGONNE NATIONAL LABORATORY - SEE UCHICA (4F-31443):	-2,132 -2,132	0 0
43.OCG6335B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM BLACK SWIFT TECHNOLOGIES (OCG6335B):	15,000 15,000	0 0
43.361207 Sub 2 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM CATHOLIC UNIVERSITY OF AMERICA (361207 SUB 2):	23,995 23,995	0 0
43.OCG6507B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM EMBEDDED DYNAMICS (OCG6507B):	27,387 27,387	0 0
43.OCG6599B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM NATIONAL INSTITUTE OF AEROSPACE (OCG6599B):	4,191 4,191	0 0
43.SC-RC01-7028 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM ROCCOR (SC-RC01-7028):	5,000 5,000	0 0
43.PO-A000001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM SPACE LAB TECHNOLOGIES, LLC (PO-A000001):	51,618 51,618	0 0
43.STScI-50697 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM SPACE TELESCOPE SCIENCE INSTITUTE (STSCI-50697):	947,635 947,635	0 0
43.RC.4876.CU.2013.02 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM TDA RESEARCH INC. (RC.4876.CU.2013.02):	44 44	0 0
43.SOF 06-0211 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF 06-0211):	180,933 180,933	0 0

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FEDERAL AGENCY, MAJOR SUBDIVISION		
CFDA OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
<b>43.0995-S-VA984 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>20,098</b>	<b>0</b>
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA LOS ANGELES (0995-S-VA984):	20,098	0
<b>43.006810-00002 / MOBILE AEROSOL REFERENCE SAMPLER (MARS)</b>	<b>4,531</b>	<b>0</b>
GGBA	4,531	0
<b>43.Subcontract No. 2017-40 / GEOCARB</b>	<b>157,007</b>	<b>0</b>
GGBA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40):	157,007	0
<b>43.1439002 mod 17 / ORBITING CARBON OBSERVATORY (OCO-2) TASK</b>	<b>225,062</b>	<b>0</b>
GGBA / PASS-THROUGH FROM CALIF. INST. OF TECH/JET PROPULSION LAB (1439002 MOD 17):	225,062	0
<b>43.Subcontract No. 2017-40 / PROPOSAL TO BUILD AND OPERATE THE GEO...</b>	<b>28,212</b>	<b>0</b>
GGBA / PASS-THROUGH FROM UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40):	28,212	0
<b>43.Task Order #21 / TASK ORDER #21: IODINE HOLLOW CATHODE...</b>	<b>22,247</b>	<b>0</b>
GGBA / PASS-THROUGH FROM PLASMA CONTROLS, LLC (TASK ORDER #21):	22,247	0
<b>43.TBD / CONSTRAINING AIRBORNE AND SATELLITE A...</b>	<b>27,298</b>	<b>0</b>
GGBA	27,298	0
<b>43.NNX17EC96P CANSFA-1001 / CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS</b>	<b>66,978</b>	<b>0</b>
GLAA	66,978	0
<b>43.80NSSC17P0558 / ROLLING CONTACT FATIGUE TESTING</b>	<b>29,936</b>	<b>0</b>
GLAA	29,936	0
<b>43.17-0345 / ISS MICRO-G GRANULAR MATERIAL RESEARCH FACILITY DEVELOPMENT</b>	<b>30,000</b>	<b>0</b>
GLAA / PASS-THROUGH FROM TRANSASTRA CORPORATION (17-0345):	30,000	0
<b>43.17-0410 / OPTICAL MINING OF ASTEROIDS, MOONS, AND PLANETS TO ENABLE SUSTAINABLE HUMAN EXPLORATION AND SPACE INDUSTRIALIZATION</b>	<b>55,424</b>	<b>0</b>
GLAA / PASS-THROUGH FROM TRANSASTRA CORPORATION (17-0410):	55,424	0
<b>43.16-0298 / PHASE II: A NOVEL, MEMBRANE-BASED BIOREACTOR TO ENABLE CLOSED-LOOP BIOPOLYMER PRODUCTION ON EARTH AND BEYOND</b>	<b>100,227</b>	<b>0</b>
GLAA / PASS-THROUGH FROM MANGO MATERIALS (16-0298):	100,227	0
<b>43.43.000 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>25,028,507</b>	<b>4,442,264</b>
GFBA	25,028,507	4,442,264
<b>43.21606-17-043 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>3,808,038</b>	<b>50,000</b>
GFBA / PASS-THROUGH FROM SCIENCE SYSTEMS & APPLICATIONS INC (21606-17-043):	3,808,038	50,000
<b>43.00009135 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>147,967</b>	<b>0</b>
GFBA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA BERKELEY (00009135):	147,967	0
<b>43.66016029-01 / 66016 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>11,396,585</b>	<b>8,625,200</b>
GFBA / PASS-THROUGH FROM UNIVERSITY OF CENTRAL FLORIDA (66016029-01 / 66016):	11,396,585	8,625,200
<u>NATIONAL ENDOWMENT FOR THE ARTS: , NATIONAL ENDOWMENT FOR THE ARTS</u>		
<b>45.45.000 / NATIONAL ENDOWMENT FOR THE ARTS RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>20,242</b>	<b>0</b>
GFBA	20,242	0
<u>NATIONAL SCIENCE FOUNDATION: , NATIONAL SCIENCE FOUNDATION</u>		
<b>47.OCG5722B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>739</b>	<b>0</b>
GFBA / PASS-THROUGH FROM ENDURING ENERGY LLC (OCG5722B):	739	0
<b>47.OCG6213B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>37,163</b>	<b>0</b>
GFBA / PASS-THROUGH FROM ASSOCIATION OF PUBLIC LAND-GRANT UNIVERS (OCG6213B):	37,163	0
<b>47.1506116 / COLLABORATIVE RESEARCH: R&amp;D TOWARDS H...</b>	<b>9,768</b>	<b>0</b>
GGBA	9,768	0
<b>47.DEB-1257174 / REU - COLLABORATIVE RESEARCH: DOES TH...</b>	<b>215</b>	<b>0</b>
GGBA	215	0
<b>47.PLR-1327315 / ICE DRILLING PROGRAM OFFICE</b>	<b>3,552</b>	<b>0</b>
GLAA / PASS-THROUGH FROM DARTMOUTH COLLEGE (PLR-1327315):	3,552	0
<b>47.CHECK NO 1001 / INVESTIGATING THE FATE OF MICROBEADS IN WASTEWATER TREATMENT SYSTEMS</b>	<b>10,674</b>	<b>0</b>
GLAA / PASS-THROUGH FROM MANGO MATERIALS (CHECK NO 1001):	10,674	0
<b>47.1010-214-AOP / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>2</b>	<b>0</b>
GFBA / PASS-THROUGH FROM NATIONAL ECOLOGICAL OBSERVATORY NETWORK (1010-214-AOP):	2	0
<b>47.OCG5569B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>-1</b>	<b>0</b>
GFBA / PASS-THROUGH FROM STEVENS INSTITUTE OF TECHNOLOGY (OCG5569B):	-1	0
<b>47.SPC-000591 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>25,171</b>	<b>0</b>
GFBA / PASS-THROUGH FROM UNIVERSITY OF MIAMI (SPC-000591):	25,171	0
<b>47.PHY-1151454 / CAREER: THE LANDSCAPE OF DIFFERENTIAT...</b>	<b>1,591</b>	<b>0</b>
GGBA	1,591	0
<b>47.1646562 / CPS: SYNERGY: COLLABORATIVE RESEARCH:...</b>	<b>8,000</b>	<b>0</b>
GGBA	8,000	0
<b>47.006784-00002 / GRADUATE RESEARCH FELLOWSHIP PROGRAM</b>	<b>25,500</b>	<b>0</b>
GGBA	25,500	0
<b>47.IIA-1358004 / INTERNATIONAL UNDERGRADUATE RESEARCH ...</b>	<b>1,850</b>	<b>0</b>
GGBA	1,850	0
<b>47.1450032 / JOINT SYMPOSIUM FOR GRADUATE TRAINING...</b>	<b>1,996</b>	<b>0</b>
GGBA	1,996	0
<b>47.PT-0062017 / CSM/UNC COLLABORATION TO ESTABLISH A NEW PHYSTEC COMPREHENSIVE SITE</b>	<b>52,520</b>	<b>0</b>
GLAA / PASS-THROUGH FROM AMERICAN PHYSICAL SOCIETY (PT-0062017):	52,520	0
<b>47.47.000 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>217,869</b>	<b>0</b>
GFBA	217,869	0
<b>47.PO 4101758681 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>226,531</b>	<b>0</b>
GFBA / PASS-THROUGH FROM LOCKHEED MARTIN (PO 4101758681):	226,531	0
<u>TENNESSEE VALLEY AUTHORITY: , TENNESSEE VALLEY AUTHORITY</u>		
<b>62.CADSWES-TVA TO4 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>2,767</b>	<b>0</b>
GFBA / PASS-THROUGH FROM RIVERSIDE TECHNOLOGY INC (CADSWES-TVA TO4):	2,767	0
<b>62.62.001 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>238,364</b>	<b>0</b>
GFBA	238,364	0
<u>DEPARTMENT OF VETERANS AFFAIRS: , DEPARTMENT OF VETERANS AFFAIRS</u>		
<b>64.64.000 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>97,293</b>	<b>0</b>
GFBA	97,293	0
<u>ENVIRONMENTAL PROTECTION AGENCY: , ENVIRONMENTAL PROTECTION AGENCY</u>		
<b>66.F013600385 / ENVIRONMENTAL PROTECTION AGENCY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>4,385</b>	<b>0</b>
GFBA / PASS-THROUGH FROM WOOD ENVIRONMENT & INFRASTRUCTURE (F013600385):	4,385	0
<b>66.Project # LCASW2SG16 / LIFE CYCLE COSTS OF WATER INFRASTRUCT...</b>	<b>104,843</b>	<b>0</b>
GGBA / PASS-THROUGH FROM WATER ENVIRONMENT RESEARCH FOUNDATION (PROJECT # LCASW2SG16):	104,843	0
<b>66.96805301 / SURVEY OF CRITICAL WETLANDS AND RIPAR...</b>	<b>8,540</b>	<b>0</b>
GGBA	8,540	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	<b>66.TAA15-033 / INDUSTRIAL DISCHARGE AND RELEASE OUTREACH FACT SHEETS</b>	<b>-1,742</b>	<b>0</b>
	GLAA	-1,742	0
	<b>66.66.000 / ENVIRONMENTAL PROTECTION AGENCY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>-153</b>	<b>0</b>
	GFBA	-153	0
	<u>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR RESEARCH AND DEVELOPMENT</u>		
	<b>66.509 / SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM</b>	<b>2,375,211</b>	<b>893,265</b>
	GFBA	1,608,478	720,593
	GGBA	643,976	172,672
	GFBA / PASS-THROUGH FROM UNIVERSITY OF IOWA (W000319235 / PO 100):	-88	0
	GFEA / PASS-THROUGH FROM NATIONAL JEWISH HEALTH (20061003):	6,910	0
	GLAA / PASS-THROUGH FROM ARIZONA STATE UNIVERSITY (14-492):	115,935	0
	<b>66.511 / OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS</b>	<b>875,041</b>	<b>190,274</b>
	GFBA	-2	0
	GLAA	418,984	190,274
	GFBA / PASS-THROUGH FROM DREXEL UNIVERSITY (850028):	128,275	0
	GFBA / PASS-THROUGH FROM THE WATER RESEARCH FOUNDATION (04636):	327,784	0
	<b>66.514 / SCIENCE TO ACHIEVE RESULTS (STAR) FELLOWSHIP PROGRAM</b>	<b>7,708</b>	<b>0</b>
	GFBA	7,708	0
	<b>66.516 / P3 AWARD: NATIONAL STUDENT DESIGN COMPETITION FOR SUSTAINABILITY</b>	<b>371</b>	<b>0</b>
	GLAA	371	0
	<u>DEPARTMENT OF ENERGY: , DEPARTMENT OF ENERGY</u>		
	<b>81.PO 4000136665 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>-27,663</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM BATTELLE OAK RIDGE NATIONAL LAB (PO 4000136665):	-27,663	0
	<b>81.PO 1545533 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>224,926</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM SANDIA NATIONAL LABORATORIES (PO 1545533):	224,926	0
	<b>81.ARI 10978-4 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>17,035</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM AERODYNE RESEARCH, INC. (ARI 10978-4):	17,035	0
	<b>81.401002626 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>28,299</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM GE GLOBAL RESEARCH (401002626):	28,299	0
	<b>81.275880 Rev 1 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>14,818</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM BATTELLE MEMORIAL INSTITUTE (275880 REV 1):	14,818	0
	<b>81.W-0529-16 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>476,504</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM REDWAVE ENERGY (W-0529-16):	476,504	0
	<b>81.PO 584684 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>115,730</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM FERMI NATIONAL ACCELERATOR LABORATORY (PO 584684):	115,730	0
	<b>81.OCG6373B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>10,327</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM KRELL INSTITUTE (OCG6373B):	10,327	0
	<b>81.329695 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>16,289</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM BATTELLE MEMORIAL INST PACIFIC NORTHWEST (329695):	16,289	0
	<b>81.171259 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>353,366</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM SLAC NATIONAL ACCELERATOR LABORATORY (171259):	353,366	0
	<b>81.7F-30118 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>360,063</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM ARGONNE NATIONAL LABORATORY - SEE UCHICA (7F-30118):	360,063	0
	<b>81.1439268 / CLOUDSAT DPC (CIRA)</b>	<b>1,390,149</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM CALIF. INST. OF TECH/JET PROPULSION LAB (1439268):	1,390,149	0
	<b>81.1439268 / CLOUDSAT SCIENCE</b>	<b>456,437</b>	<b>161,401</b>
	GGBA / PASS-THROUGH FROM CALIF. INST. OF TECH/JET PROPULSION LAB (1439268):	456,437	161,401
	<b>81.167138 Task Order No. 03 / NSTEC: LASER-GENERATED UHED PLASMA</b>	<b>24,867</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM NATIONAL SECURITY TECHNOLOGIES, LLC (167138 TASK ORDER NO. 03):	24,867	0
	<b>81.257753 / CONTRIBUTIONS TO THE DEVELOPMENT OF L...</b>	<b>146,245</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM ASSOC. UNIVERSITIES, INC.-BROOKHAVEN LAB (257753):	146,245	0
	<b>81.307504 / CARBON MONITORING OF AGRICULTURAL LAN...</b>	<b>20,753</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM BATTELLE MEMORIAL INSTITUTE (307504):	20,753	0
	<b>81.Task Order Number 2 / HIGH POWER DIODE-PUMPED LASER AMPLIFI...</b>	<b>27,722</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM XUV LASERS, INC. (TASK ORDER NUMBER 2):	27,722	0
	<b>81.Task Order Number 3 / HIGH POWER DIODE-PUMPED LASER AMPLIFI...</b>	<b>20,970</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM XUV LASERS, INC. (TASK ORDER NUMBER 3):	20,970	0
	<b>81.0152906 / REAL TIME POWER SYSTEMS MODELING AND ...</b>	<b>54,211</b>	<b>0</b>
	GGBA	54,211	0
	<b>81.B614354 / ACCELERATED CLIMATE MODELING FOR ENERGY</b>	<b>174,476</b>	<b>0</b>
	GGBA	174,476	0
	<b>81.UGA-0-41027-26 Task WFJJ.1097 / HOME BATTERY SYSTEM - CONTROLS AND US...</b>	<b>92,268</b>	<b>0</b>
	GGBA	92,268	0
	<b>81.UGA-0-41027-27 Task ST6S0210 / OPPORTUNISTIC HYBRID COMMUNICATIONS S...</b>	<b>240,739</b>	<b>0</b>
	GGBA	240,739	0
	<b>81.NO. SC-13-391-801.001 / FA 8.1.1-CRITICAL MATERIALS INSTITUTE: HUB MANAGEMENT</b>	<b>183,013</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM AMES LABORATORY (NO. SC-13-391-801.001):	183,013	0
	<b>81.SC-13-391-EQUIP ONLY / CRITICAL MATERIALS INSTITUTE: ACCELERATING ENERGY INNOVATIONS</b>	<b>23,857</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-EQUIP ONLY):	23,857	0
	<b>81.SC-13-391-403.001 / FA 4.3.1-CRITICAL MATERIALS INSTITUTE: CRITICALITY &amp; SUSTAINABILITY ASSESS</b>	<b>190,228</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-403.001):	190,228	0
	<b>81.SC-13-391-403.002 / FA 4.3.2-CRITICAL MATERIALS INSTITUTE:ECON ANALYSIS OF MCI &amp; GIBL MATL</b>	<b>121,130</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-403.002):	121,130	0
	<b>81.SC-13-391-101.001 / FA 1.1.1-CRITICAL MATERIALS INSTITUTE: ADVANCED BENEFICATION TECHNIQUES</b>	<b>604,448</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-101.001):	604,448	0
	<b>81.SC-13-391-102.002 / FA 1.2.2-CRITICAL MATERIALS INSTITUTE: CONVERSION TO METAL, ALLOYS &amp; MATLS</b>	<b>405,807</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-102.002):	405,807	0
	<b>81.SC-13-391-301.003 / FA 3.1.5-CRITICAL MATERIALS INSTITUTE: TRANS REUSE &amp; RECYCLE OF REM</b>	<b>248,597</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-301.003):	248,597	0
	<b>81.SC-13-391-301.004 / FA 3.1.4-CRITICAL MATERIALS INSTITUTE: BENE OF PHOTO FUNCTIONAL COATINGS</b>	<b>175,784</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391-301.004):	175,784	0
	<b>81.NO. SC-13-39-802.001 / CRITICAL MATERIALS INSTITUTE: ACCELERATING ENERGY INNOVATIONS</b>	<b>200,664</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM AMES LABORATORY (NO. SC-13-39-802.001):	200,664	0
	<b>81.5F-30542 / IDEAS: INTEROPERABLE DESIGN OF EXTREME-SCALE APPLICATION SOFTWARE (IDEAS)</b>	<b>123,927</b>	<b>6,903</b>
	GLAA / PASS-THROUGH FROM ARGONNE NATIONAL LABORATORY (5F-30542):	123,927	6,903
	<b>81.4-10114-10 / ENERGY MATERIALS MADE IN EXTREME ENVIRONMENTS</b>	<b>129,372</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM CARNEGIE INSTITUTION OF WASHINGTON (4-10114-10):	129,372	0



STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
81.N000211140		ADDITIVE MANUFACTURING OF CERAMICS		19,514	0
		GLAA / PASS-THROUGH FROM HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000211140):		19,514	0
81.00110265		FUNDAMENTAL INVESTIGATIONS IN PHASE BEHAVIOR OF U-MO-M AND U-PSEUDO BINARY ALLOYS		12,363	0
		GLAA / PASS-THROUGH FROM IDAHO NATIONAL LABORATORY (00110265):		12,363	0
81.PO 114158		CHARACTERIZATION OF SUBMERGED ARC WELDED LOW-ALLOY STEEL IN THE STRESS-RELIEVED CONDITION		-1,500	0
		GLAA / PASS-THROUGH FROM KNOLLS ATOMIC POWER LABORATORY KAPL, INC. (PO 114158):		-1,500	0
81.PO#6980783		COUPLING OF PARFLOW AND CRUNCHFLOW FOR HIGH RESOLUTION REACTIVE TRANSPORT MODELING OF VARIABLY SATURATED FLOW		70,513	0
		GLAA / PASS-THROUGH FROM LAWRENCE BERKELEY NATIONAL LABORATORY (PO#6980783):		70,513	0
81.B613238		IMPACTS OF REGIONAL CLIMATE CHANGE OF WATER RESOURCES TO THE PROVIDENCE CREEK ALPINE WATERSHED IN THE SIERRA NEVA		8,996	0
		GLAA / PASS-THROUGH FROM LAWRENCE LIVERMORE NATIONAL LABORATORY (B613238):		8,996	0
81.B615699		COLORADO SCHOOL OF MINES SUPPORT FOR THE NIFFTE TIME PROJECTION CHAMBER PROJECT		48,616	0
		GLAA / PASS-THROUGH FROM LAWRENCE LIVERMORE NATIONAL LABORATORY (B615699):		48,616	0
81.NO. B619900		VALUE OF INFORMATION COMPARISON FOR DAS & TRADITIONAL SEISMIC DATA FROM BRADYS GEOTHERMAL FIELD		11,579	0
		GLAA / PASS-THROUGH FROM LAWRENCE LIVERMORE NATIONAL LABORATORY (NO. B619900):		11,579	0
81.PROPOSAL NO. 10263		FELLOWSHIP FOR COLLABORATIVE RESEARCH MEMBERSHIP FOR CENTER FOR INTEGRATIVE MATERIALS JOINING SCIENCE FOR ENERGY APPLICATIONS		112,695	0
		GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (PROPOSAL NO. 10263):		112,695	0
81.PROPOSAL #15-0135		CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS		55,254	0
		GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (PROPOSAL #15-0135):		55,254	0
81.394916		STEEL ALLOY MICRO STRUCTURE DEVELOPMENT		34,439	0
		GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (394916):		34,439	0
81.403275		ADVANCED CHARACTERIZATION OF SOLIDIFICATION MICRO STRUCTURES		109,051	0
		GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (403275):		109,051	0
81.PRO144-1		ULTRAHIGH EFFICIENCY PHOTOVOLTAICS AT ULTRALOW COSTS		81,257	0
		GLAA / PASS-THROUGH FROM MICROLINK DEVICES, INC. (PRO144-1):		81,257	0
81. GREG BOGIN / DR. GREGORY BOGIN-INDIVIDUAL JOINT APPOINTMENT AGREEMENT				68,726	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY ( GREG BOGIN):		68,726	0
81.JOINT APPT: K JOHNSON / JOINT AGREEMENT WITH NREL CONTINUATION				90,480	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (JOINT APPT: K JOHNSON):		90,480	0
81.UGA-0-41025-50		STRUCTURED CATALYSTS FOR DEOXYGENATION OF PYROLYSIS VAPORS AND LIGNIN		-5,930	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-50):		-5,930	0
81.UGA-0-41025-48		SOLAR ENERGY RESEARCH INSTITUTE FOR INDIA AND THE UNITED STATES (SERIUS)		181,178	185,644
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-48):		181,178	185,644
81.UGA-0-41025-65		APPROACHING THE SHOCKLEY-QUESSER LIMIT WITH EPITAXIAL CDTE		-33,591	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-65):		-33,591	0
81.UGA-0-41025-073		ERIC + VLADAN: "NEXT-GENERATION THERMOELECTRIC MATERIALS FOR DIRECT SOLAR POWER CONVERSION"		-270	0
		VLADAN: "HETEROINTERFACES LDRD"		-270	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-073):		-270	0
81.UGA-0-41025-77		RAPID DEVELOPMENT OF CHALCOGENIDE THIN FILM SOLAR CELLS		17,476	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-77):		17,476	0
81.UGA-0-41025-28		TERNARY COPPER NITRIDE ABSORBERS		-1,134	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-28):		-1,134	0
81.UGA-0-41025-81		CENTER FOR NEXT GENERATION OF MATERIALS BY DESIGN: INCORPORATING METASTABILITY		316,788	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-81):		316,788	0
81.UGA-0-41025-86		NOVEL POLYMER ELECTROLYTE DEVELOPMENT AND IMPLEMENTATION IN FUEL CELLS		-4,855	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-86):		-4,855	0
81.UGA-0-41025-89		IDENTIFICATION OF HALOTOLERANT ALGAE WITH EXEMPLARY BIOMASS PRODUCTIVITY METRICS		41,047	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-89):		41,047	0
81.UGA-0-41025-91		THE ELECTRICAL, STRUCTURAL AND CHEMICAL PROPERTIES OF INTERFACES IN CIGS AND CZTS SOLAR CELLS		22,374	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-91):		22,374	0
81.UGA-0-41025-90		OPTIMIZED, LOW-COST, >30% EFFICIENT INGAASP/SI TANDEM SOLAR CELLS		32,810	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-90):		32,810	0
81.UGA-0-41025-92		ADVANCED CONTACT AND PASSIVATION DEVELOPMENT FOR HIGH EFFICIENCY N-CZ SI SOLAR CELLS AT NREL		0	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-92):		0	0
81.UGA-0-41025-93		DEVELOPMENT OF EARTH ABUNDANT THIN FILM SOLAR CELLS		9,351	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-93):		9,351	0
81.UGA-041025-80		SELECTIVE AREA GROWTH OF III-V MATERIALS ON SI PATTERNED USING NANOIMPRINT LITHOGRAPHY		11,655	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-041025-80):		11,655	0
81.UGA-0-41025-96		CHARACTERIZATION AND TESTING OF PEM MEMBRANE ELECTRODE ASSEMBLIES		40,276	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-96):		40,276	0
81.UGA-0-41025-98		STUDIES OF PV RELIABILITY		-702	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-98):		-702	0
81.UGA-0-41025-103		ADVANCED PASSIVATED CONTACT DEVELOPMENT FOR HIGH-EFFICIENCY IBC SI SOLAR CELLS		43,963	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-103):		43,963	0
81.UGA-0-41025-99		HIGH-EFFICIENCY, LOW-COST, ONE-SUN, III-V PHOTOVOLTAICS		102,853	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-99):		102,853	0
81.UGA-0-41025-100		CATALYTIC UPGRADING OF BIOMASS TO PRODUCE CHEMICAL INTERMEDIATES FOR FUELS AND POLYMERS		-510	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-100):		-510	0
81.UGA-0-41025-101		UNDERSTANDING AND PREVENTION OF SOILING ON PV MODULES		150,024	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-101):		150,024	0
81.UGA-41025-106		CHARACTERIZATION IN SUPPORT OF ANION EXCHANGE MEMBRANE DEVELOPMENT		87,768	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-41025-106):		87,768	0
81.UGA-0-41025-107		SUNLAMP - CONCURRENT OPTIMIZATION OF COMPONENT COST AND EXPECTED O&M		82,565	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-107):		82,565	0

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81.UGA-0-41025-104 / MEMBRANE DISTILLATION FOR DESALINATION OF IMPAIRED WATER USING GEOTHERMAL ENERGY GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-104):	192,090 192,090	0 0
81.UGA-0-41025-102 / POLYCRYSTALLINE FILM DEVELOPMENT FOR PASSIVATED CONTACTS TO N-CZ SI SOLAR CELLS GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-102):	68,079 68,079	0 0
81.UGA-0-40125-108 / 2D MATERIALS FOR LOW COST EPITAXIAL GROWTH OF SINGLE SUN GAAS PV GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-40125-108):	796 796	0 0
81.UGA-0-41025-110 / EXTENDED SURFACE ELECTROCATALYST DEVELOPMENT GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-110):	234,472 234,472	0 0
81.UGA-0-41025-111 / LEWIS ACID CATALYSIS FOR BIOMASS TRANSFORMATIONS GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-111):	1,834 1,834	0 0
81.UGA-0-41025-114 / SUNLAMP HTM'S FOR HPSC'S GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-114):	21,302 21,302	0 0
81.UGA-0-41025-117 / HIGH PERFORMANCE COMPUTING AND POWER-AWARE APPLICATION PERFORMAN GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-117):	12,218 12,218	0 0
81.UGA-0-41025-116 / STRUCTURE AND COMPOSITION OF METAL CARBIDE CATALYSTS IN EX SITU CATALYTIC FAST PYROLYSIS GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-116):	12,995 12,995	0 0
81.UGA-0-41025-118 / APUP FOR MICRO-OPTICAL TANDEM LUMINESCENT SOLAR CONCENTRATORS GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-118):	15,301 15,301	0 0
81.UGA-0-41025-120 / HIGH SPECIFIC POWER POLYCRYSTALLINE PHOTOVOLTAICS GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-120):	42,376 42,376	0 0
81.UGA-0-41025-122 / STRUCTURAL, CHEMICAL AND NANO-ELECTRICAL PROPERTIES OF SEI IN LI-ION BATTERIES GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-122):	7,594 7,594	0 0
81.UGA-0-41025-123 / STUDY OF DEGRADATION AND METASTABILITY IN SILICON PHOTOVOLTAIC MODULES GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-123):	48,566 48,566	0 0
81.UGA-0-41025-124 / STUDIES OF PV RELIABILITY GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-124):	28,467 28,467	0 0
81.UGA-0-41025-125 / LEWIS ACID CATALYSIS FOR BIOMASS TRANSFORMATION GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-125):	65,777 65,777	0 0
81.UGA-0-41025-126 / NOVEL POLYMER ELECTROLYTE DEVELOPMENT AND IMPLEMENTATION IN FUEL CELLS GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-126):	4,855 4,855	0 0
81.UGA-0-41025-121 / HARNESSING ORDER PARAMETER IN TERNARY II-IV-V2 SEMICONDUCTORS GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-121):	65,540 65,540	0 0
81.UGA-0-41025-127 / GEOTHERMAL RESERVOIR MODELING SUPPORT GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-127):	84,175 84,175	0 0
81.282448 / INTEGRATED COMPUTATIONAL MATERIALS ENGINEERING OF MEDIUM MANGANESE STEELS GLAA / PASS-THROUGH FROM PACIFIC NORTHWEST NATIONAL LABORATORY (282448):	73,278 73,278	0 0
81.325015 / INTEGRATED MULTI-SECTOR MULTI-SCALE MODELING (IM3) SCIENTIFIC FOCUS AREA GLAA / PASS-THROUGH FROM PACIFIC NORTHWEST NATIONAL LABORATORY (325015):	128,528 128,528	0 0
81.DE-SC0011353 / CATALYTIC CHEMISTRY MODELS FOR THEOXIDATIVE COUPLING OF METHANE (OCM) ON M-NA-W/SIO2- BASED CATALYSTS GLAA / PASS-THROUGH FROM PRECISION COMBUSTION, INC. (DE-SC0011353):	38,303 38,303	0 0
81.10121-4202-01(KOH) / HYDRATE MODELING AND FLOW LOOP EXPERIMENTS FOR WATER CONTINUOUS AND DISPERSED SYSTEMS GLAA / PASS-THROUGH FROM RESEARCH PARTNERSHIP TO SECURE ENERGY FOR AMERICA (10121-4202-01(KOH)):	-397 -397	0 0
81.12122-95 / RECONCILING TOP-DOWN AND BOTTOM-UP GREENHOUSE GAS AND AIR POLLUTION EMISSION ESTIMATES FROM UNCONVENTIONAL GAS DEVELOPMENT IN THE DENVER-JULESBURG BASIN GLAA / PASS-THROUGH FROM RESEARCH PARTNERSHIP TO SECURE ENERGY FOR AMERICA (12122-95):	-87,628 -87,628	-87,628 -87,628
81.15-0564 / NH3 SYNTHESIS FOR ENERGY STORAGE, FUEL, AND AGRICULTURE APPLICATIONS GLAA / PASS-THROUGH FROM STARFIRE ENERGY (15-0564):	149,536 149,536	0 0
81.7296795 / WATERSHED FUNCTION SCIENCE FOCUS AREA GSAA / PASS-THROUGH FROM THE REGENTS OF THE UNIVERSITY OF CALIFORNIA LAWRENCE BERKELEY NATIONAL LABORATORY (7296795):	48,383 48,383	0 0
81.PROPOSAL 00-1280 / ADVANCED STEEL RESEARCH AND DEVELOPMENT GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (PROPOSAL 00-1280):	33,303 33,303	0 0
81.7392453 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM BERKELEY NATIONAL LABORATORY (7392453):	277,099 277,099	0 0
81.B626938 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM LAWRENCE LIVERMORE NATIONAL LABORATORY (B626938):	161,482 161,482	0 0
81.437948 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORIES (437948):	90,560 90,560	0 0
81.MPC35TB-A2 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM NORTHERN ARIZONA UNIVERSITY (MPC35TB-A2):	-3,035 -3,035	0 0
81.341259 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM PACIFIC NORTHWEST NATIONAL LABORATORY (341259):	209,899 209,899	0 0
81.SUB. NO.4000135175 / SUB RECIPIENT RESEARCH GFCA / PASS-THROUGH FROM BATTELLE OAK RIDGE NATIONAL LA (SUB. NO.4000135175):	98,615 98,615	0 0
81.No. B619563 / SUB RECIPIENT RESEARCH GFCA / PASS-THROUGH FROM LAWRENCE LIVERMORE NATIONAL LA (NO. B619563):	38,107 38,107	0 0
81.DE-AR0000826 / ROOT GENETICS IN THE FIELD TO UNDERST... GGBA	1,293,701 1,293,701	226,862 226,862
81.UGA-0-41027-32, Task #OOSP.102 / 2018 - ECONOMIC EXPERTISE TO SUPPORT ... GGBA	8,567 8,567	0 0
81.Contract No. 196519 / ASH REMOVAL IN BENTHIC BIOMASS AT COL... GGBA	11,500 11,500	0 0
81.Standard PO # 1695812 / ATS SUSTAINABILITY ASSESSMENT GGBA	81,500 81,500	0 0
81.416180 / BET-HEDGING IN PATHOGENS: TARGETING B... GGBA	36,113 36,113	0 0
81.395407 / CACTI AAF MEASUREMENTS OF ICE NUCLEAT... GGBA	9,563 9,563	0 0
81.396176 / CACTI AMF SITE MEASUREMENTS OF ICE NU... GGBA	7,240 7,240	0 0
81.PO 641248 / CONTRIBUTIONS TO THE TESTING OF COMPO... GGBA	263,351 263,351	0 0



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		81.UGA-0-41027-33 / DOE BENEFIT: ENERGY DESIGN AND SCOPIN...		22,970	0
		GGBA		22,970	0
		81.UGA-0-41027-31, ST6P.3311 / DURAMAT PROGRAM DEVELOPMENT FOR IMPRO...		20,765	0
		GGBA		20,765	0
		81.Contract Number 347410 / ENGINEERING EVALUATION OF XSAPR RADAR		30,535	0
		GGBA		30,535	0
		81.B622808 / EXASCALE CODE GENERATION TOOLKIT		26,626	0
		GGBA		26,626	0
		81.338062 / HYDROTHERMAL PROCESSING OF BIOMASS: A...		63,003	0
		GGBA		63,003	0
		81.PO# 1772723 / LASER PLASMA FORMATION FOR HIGH VOLTA...		24,164	0
		GGBA		24,164	0
		81.UGA-0-41027-35 / MECHANISTIC STUDIES OF CATALYTIC UPGR...		6,807	0
		GGBA		6,807	0
		81.B626386 / METALLOPOLYMERS AS AN EMERGENT CLASS ...		24,996	0
		GGBA		24,996	0
		81.UGA-0-41027-30 / ORGANIC PHOTOVOLTAIC MATERIALS AND DE...		1,590	0
		GGBA		1,590	0
		81.333890 / PARTICIPATION IN THE ARM CAMPAIGN AER...		182,334	0
		GGBA		182,334	0
		81.No. UGA-0-41027-34 / REVISION : REWIRING ALGAL CARBON ENER...		169,667	0
		GGBA		169,667	0
		81.PO #631309 / RFQ WATER SYSTEM ACTIVITIES FOR FERMI...		-1	0
		GGBA		-1	0
		81.005633-00004 / ROOT GENETICS IN THE FIELD TO UNDERST...		292,351	0
		GGBA		292,351	0
		81.PO Number 1783084 / SANDIA BIOENERGY ANALYSIS SUPPORT		63,006	0
		GGBA		63,006	0
		81.641357 / SCIENTIFIC DISCOVERY THROUGH ADVANCED...		40,916	0
		GGBA		40,916	0
		81.SubContract # B623711 / THERMAL MANAGEMENT OF HIGH HEAT FLUX ...		160,674	0
		GGBA		160,674	0
		81.DE-AR0000826 / TT&O - ROOT GENETICS IN THE FIELD TO ...		83,141	0
		GGBA		83,141	0
		81.477628 / VISUALIZING NANOSCALE SPATIO-TEMPORAL...		21,471	0
		GGBA		21,471	0
		81.005633-00005 / ROOT GENETICS IN THE FIELD TO UNDERST...		70,237	0
		GGBA		70,237	0
		81.DE-0000000EE07365 / NOVEL APPROACH TO FRONT-CONTACT PASSI...		19,649	0
		GGBA		19,649	0
		81.UGA-0-41025-134 / A STUDY ON THE POLICY IMPLICATIONS OF RECOVERING MINERALS FROM DOMESTIC WASTE STREAMS		89,530	0
		GLAA		89,530	0
		81.193664 / EXPERIMENTAL AND COMPUTATIONAL RESEARCH TO SUPPORT DEVELOPMENT OF NEUTRON RADIOGRAPHY CAPABILITIES		56,738	0
		GLAA		56,738	0
		81.JOINT APPT YU SHU WU / NREL JOINT APPOINTMENT		7,711	0
		GLAA		7,711	0
		81.N000233072 / DATA ANALYTICS OF 3D PRINTED STEEL PROCESS-STRUCTURE-PROPERTY RELATIONSHIPS HAVE OSC #		25,000	0
		GLAA / PASS-THROUGH FROM HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000233072):		25,000	0
		81.UGA-0-41025-141 / ADAPTIVE POWER REDUCTION AND UNCERTAINTY QUANTIFICATION ALGORITHMS		4,802	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-141):		4,802	0
		81.N000249753 / ADDITIVE MANUFACTURING OF CERAMICS		31,686	0
		GLAA / PASS-THROUGH FROM HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000249753):		31,686	0
		81.UGA-0-41025-135 / AMPHOTERIC METAL OXIDE CATALYSIS FOR UPGRADING BIOMASS-DERIVED ACIDS TO FUELS		24,922	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-135):		24,922	0
		81.179191 / COMBINATORIAL DEPOSITION AND CHARACTERIZATION OF SAS (STRUCTURAL AMORPHOUS STEELS)		59,829	0
		GLAA / PASS-THROUGH FROM SLAC NATIONAL ACCELERATOR LABORATORY (179191):		59,829	0
		81.389906 FY17 was 385444 / COMPUTATIONAL ESD STUDY		397,201	0
		GLAA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORY (389906 FY17 WAS 385444):		397,201	0
		81.UGA-0-41025-132 / DESIGN AND IMPLEMENTATION OF HTMS FOR PEROVSKITE MULTI-JUNCTION SOLAR CELLS		36,822	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-132):		36,822	0
		81.UGA-0-41025-138 / DEVELOPMENT AND APPLICATION OF ELECTRONIC STRUCTURE THEORY FOR INORGANIC MATERIALS		36,889	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-138):		36,889	0
		81.PO#600116650UO / ENGINEERING DESIGN OF ADVANCED HYDROGEN/CARBON DIOXIDE MEMBRANE SEPARATIONS		-6,958	0
		GLAA / PASS-THROUGH FROM PRAXAIR, INC. (PO#600116650UO):		-6,958	0
		81.SC-13-391 / EVALUATING THE IMPACT OF LANTHANIDE SERIES ELEMENTS ON MUNICIPAL WASTEWATER TREATMENT BY MICROORGANISMS.		62,255	0
		GLAA / PASS-THROUGH FROM AMES LABORATORY (SC-13-391):		62,255	0
		81.UGA-0-41025-131 / FLUORINATED COVALENT ORGANIC FRAMEWORKS: A NOVEL PATHWAY TO ENHANCE HYDROGEN SORPTION AND CONTROL ISOSTERIC HEATS OF ADSORPTION		21,413	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-131):		21,413	0
		81.UGA-0-41025-130 / GEOTHERMAL RESERVOIR STIMULATION MODELING		67,729	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-130):		67,729	0
		81.UGA-0-41025-129 / HARDWARE-IN-THE-LOOP TESTING OF INTEGRATED ENERGY WATER SYSTEMS		65,832	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-129):		65,832	0
		81.UGA-0-41025-136 / HIGH SPECIFIC POWER POLYCRYSTALLINE PHOTOVOLTAICS (PV)		31,483	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-136):		31,483	0
		81.7399771 / IDEAS-BER FY18		71,473	0
		GLAA / PASS-THROUGH FROM LAWRENCE BERKELEY NATIONAL LABORATORY (7399771):		71,473	0
		81. A. SELLINGER- JOINT APPT / IPA AGREEMENT: ORGANIC/HYBRID PHOTOVOLTAICS - HEW MATERIALS FOR ACTIVE LAYERS AND INTERFACES		-11,288	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY ( A. SELLINGER- JOINT APPT):		-11,288	0
		81.UGA-0-41025-38 / NANOCRYSTAL BASED SOLAR CELLS WITH INORGANIC LIGANDS		-3,046	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-38):		-3,046	0
		81.CSM A18-0017 / NREL: JOINT APPOINTMENT		39,388	0
		GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (CSM A18-0017):		39,388	0

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<b>81.15-12275 / PREPARATION OF LOW TEMPERATURE POLYSILOXANES</b>	<b>10,236</b>	<b>0</b>
GLAA / PASS-THROUGH FROM ADA TECHNOLOGIES, INC. (15-12275):	10,236	0
<b>81.UGA-0-41025-133 / REWIRING ALGAL CARBON ENERGETICS FOR RENEWABLES (RACER)</b>	<b>26,038</b>	<b>0</b>
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-133):	26,038	0
<b>81.CSM Prop 17-0520 / SANDIA MEMBERSHIP: 469100 METALLURGICAL AND MECHANICAL PROPERTY CHARACTERIZATION OF AM 304L STAINLESS STEEL</b>	<b>11,749</b>	<b>0</b>
GLAA / PASS-THROUGH FROM SANDIA NATIONAL LABORATORIES (CSM PROP 17-0520):	11,749	0
<b>81.UGA-0-41025-128 / STRUCTURAL, CHEMICAL AND NANO-ELECTRICAL PROPERTIES OF SOLID ELECTROLYTE AND SOLID ELECTROLYTE/INTERPHASE LAYER IN BATTERIES</b>	<b>89,108</b>	<b>0</b>
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-128):	89,108	0
<b>81.7374292 / WATERSHED FUNCTION SFA</b>	<b>103,971</b>	<b>0</b>
GLAA / PASS-THROUGH FROM LAWRENCE BERKELEY NATIONAL LABORATORY (7374292):	103,971	0
<b>81.C1910-05112 / WEATHERVANE OPTIMIZER</b>	<b>12,346</b>	<b>0</b>
GLAA / PASS-THROUGH FROM MICHIGAN AEROSPACE CORPORATION (C1910-05112):	12,346	0
<b>81.UGA-0-41025-137 / X-RAY MICROCOMPUTED TOMOGRAPHY STUDIES OF BIOMASS AND CATALYSTS FOR BIOMASS CONVERSION</b>	<b>28,741</b>	<b>0</b>
GLAA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-137):	28,741	0
<b>81.81.000 / DEPARTMENT OF ENERGY</b>	<b>299,387</b>	<b>0</b>
GFBA	299,387	0
<b>81.ZFT-8-88537-01 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>1,512,230</b>	<b>0</b>
GFBA / PASS-THROUGH FROM NATIONAL RENEWABLE ENERGY LABORATORY (ZFT-8-88537-01):	1,512,230	0
<b>81.S015423-F / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>155,973</b>	<b>0</b>
GFBA / PASS-THROUGH FROM PRINCETON UNIVERSITY (S015423-F):	155,973	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES: , DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
<b>93.228658 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>11,536</b>	<b>0</b>
GFBA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (228658):	11,536	0
<b>93.31804-01 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>81,987</b>	<b>0</b>
GFBA / PASS-THROUGH FROM ROCHESTER INSTITUTE OF TECHNOLOGY (31804-01):	81,987	0
<b>93.OCG5277B / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>-356</b>	<b>0</b>
GFBA / PASS-THROUGH FROM SOLIGENIX (OCG5277B):	-356	0
<b>93.93.000 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>112</b>	<b>0</b>
GFBA	112	0
<u>DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY</u>		
<b>97.007 / HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM</b>	<b>-11,808</b>	<b>21,452</b>
GFBA	-11,808	21,452
<b>97.045 / COOPERATING TECHNICAL PARTNERS</b>	<b>49,218</b>	<b>0</b>
GFBA / PASS-THROUGH FROM ASSOCIATION OF STATE FLOODPLAIN MANAGERS (OCG6390B):	49,218	0
<b>97.082 / EARTHQUAKE CONSORTIUM</b>	<b>4,874</b>	<b>0</b>
GLAA	4,874	0
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>		
<b>20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM</b>	<b>161,339</b>	<b>0</b>
GLAA	29,778	0
GFBA / PASS-THROUGH FROM NATIONAL ACADEMY OF SCIENCE (NCHRP-204):	32,859	0
GFBA / PASS-THROUGH FROM UNIV OF KENTUCKY RESEARCH FOUNDATION (3200000701-17-003):	98,702	0
<u>DEPARTMENT OF EDUCATION: , DEPARTMENT OF EDUCATION</u>		
<b>84.OCG5714B / DEPARTMENT OF EDUCATION RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>38,789</b>	<b>0</b>
GFBA / PASS-THROUGH FROM BOULDER LANGUAGE TECHNOLOGIES (OCG5714B):	38,789	0
<b>84.03-CO03 / PROGRAM INCOME FOR NATIONAL WRITING P...</b>	<b>34,033</b>	<b>0</b>
GGBA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (03-CO03):	34,033	0
<b>84.Agmt # UGA-0-41027-29 Task Num / BIOCHEMICAL PRODUCTION OF ISO-ALCOHOL...</b>	<b>193,483</b>	<b>0</b>
GGBA	193,483	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING (ACL)</u>		
<b>93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH</b>	<b>1,022,585</b>	<b>101,735</b>
GFEA	694,299	92,312
GGBA	161,103	9,423
GFEA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (200620-324):	32,988	0
GFEA / PASS-THROUGH FROM CRAIG HOSPITAL (MIAMI SUB1):	13,356	0
GFEA / PASS-THROUGH FROM CRAIG HOSPITAL (SCIMS SUB 1):	64,103	0
GFEA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (RH365-G1_NCE):	13,237	0
GFBA / PASS-THROUGH FROM REHABILITATION INSTITUTE OF CHICAGO (3037):	43,499	0
<b>93.631 / DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE</b>	<b>340,664</b>	<b>27,229</b>
GFEA	340,664	27,229
<b>93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE</b>	<b>541,959</b>	<b>0</b>
GFEA	500,007	0
GFEA / PASS-THROUGH FROM LARIMER COUNTY DEPT OF HUMAN SERVICES (AWD-151904):	18,278	0
GFEA / PASS-THROUGH FROM GEORGETOWN UNIVERSITY (412719_GR412564-UC/AWD-77):	23,674	0
<b>93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES</b>	<b>1,724</b>	<b>0</b>
GFEA / PASS-THROUGH FROM JAEB CENTER FOR HEALTH RESEARCH (1UK4DJ108520-01_AMD01):	1,724	0
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT: , AGENCY FOR INTERNATIONAL DEVELOPMENT</u>		
<b>98.8000059697 / 206766 / AGENCY FOR INTERNATIONAL DEVELOPMENT RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>-17</b>	<b>0</b>
GFBA / PASS-THROUGH FROM PURDUE UNIVERSITY (8000059697 / 206766):	-17	0
<u>DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN (OVW)</u>		
<b>16.525 / GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS</b>	<b>186,028</b>	<b>11,203</b>
GFCA	186,028	11,203
<b>16.526 / OVW TECHNICAL ASSISTANCE INITIATIVE</b>	<b>172,473</b>	<b>0</b>
GFEA	172,473	0
<u>DEPARTMENT OF DEFENSE, DEFENSE INTELLIGENCE AGENCY (DIA)</u>		
<b>12.598 / CENTERS FOR ACADEMIC EXCELLENCE</b>	<b>269,798</b>	<b>0</b>
GFCA / PASS-THROUGH FROM UNIVERSITY OF MARYLAND COLLEGE (53173-Z9062206):	259,643	0
GFCA / PASS-THROUGH FROM TAU TECHNOLOGIES, LLC (CONTRACT NO. TAU 2017-003):	10,155	0
<u>DEPARTMENT OF DEFENSE, UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES (USUHS)</u>		
<b>12.750 / UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS</b>	<b>211,811</b>	<b>0</b>
GFEA	120,946	0
GFCA / PASS-THROUGH FROM GENEVA FOUNDATION (S-1392-02):	14,797	0
GFEA / PASS-THROUGH FROM GENEVA FOUNDATION (S-10226-3):	522	0
GGBA / PASS-THROUGH FROM HENRY M. JACKSON FOUNDATION (3325):	75,546	0

STATE OF COLORADO  
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PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<u>DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY</u>		
<b>20.701 / UNIVERSITY TRANSPORTATION CENTERS PROGRAM</b>	<b>1,540,429</b>	<b>359,167</b>
GLAA	1,154,853	359,167
GFEA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (DTRT13-G-UTC38):	120,600	0
GFEA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (DTRT13-G-UTC38-03):	16,678	0
GFEA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (FAR0019957):	126	0
GGBA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (FAR0023139):	151,168	0
GFEA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (DTRT13-G-UTC38_REV01):	11,390	0
GFEA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (FAR0028685):	48,964	0
GGBA / PASS-THROUGH FROM NORTH DAKOTA STATE UNIVERSITY (SUBAWARD # FAR0028626):	36,650	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION</u>		
<b>93.990 / NATIONAL HEALTH PROMOTION</b>	<b>-2,961</b>	<b>0</b>
GFEA / PASS-THROUGH FROM WESTAT, INC (AWD-152132):	-2,961	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES: NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
<b>93.Task Order # 16-02 / LOW COST PERSONAL SAMPLING PUMP</b>	<b>8,151</b>	<b>0</b>
GGBA / PASS-THROUGH FROM ACCESS SENSOR TECHNOLOGIES, LLC (TASK ORDER # 16-02):	8,151	0
<b>93.HHSN272201000009I/HHSN27200005 / TO A-81 TASK A ANTI-MYCOBACTERIAL EVA...</b>	<b>25,189</b>	<b>0</b>
GGBA	25,189	0
<b>93.HHSN272201000009I/HHSN27200005 / TO A-81 TASK B ANTI-MYCOBACTERIAL EVA...</b>	<b>150,277</b>	<b>0</b>
GGBA	150,277	0
<b>93.HHSN272201000009I/HHSN27200005 / TO A-81 TASK C ANTI-MYCOBACTERIAL EVA...</b>	<b>114,648</b>	<b>0</b>
GGBA	114,648	0
<b>93.HHSN272201000009I/HHSN27200005 / TO A-81 TASK D ANTI-MYCOBACTERIAL EVA...</b>	<b>60,815</b>	<b>0</b>
GGBA	60,815	0
<b>93.HHSN272201000009I/HHSN27200005 / TO A-81 TASK E ANTI-MYCOBACTERIAL EVA...</b>	<b>61,029</b>	<b>0</b>
GGBA	61,029	0
<b>93.HHSN272201000009I/HHSN27200006 / TO A80 TASK A ADVANCED SMALL ANIMAL M...</b>	<b>104,566</b>	<b>0</b>
GGBA	104,566	0
<b>93.HHSN272201000009I/HHSN27200006 / TO A80 TASK B ADVANCED SMALL ANIMAL M...</b>	<b>95,505</b>	<b>0</b>
GGBA	95,505	0
<b>93.HHSN272201000009I/HHSN27200006 / TO A80 TASK C ADVANCED SMALL ANIMAL M...</b>	<b>107,215</b>	<b>0</b>
GGBA	107,215	0
<b>93.HHSN272201000009I/HHSN27200006 / TO A80 TASK D ADVANCED SMALL ANIMAL M...</b>	<b>124,778</b>	<b>0</b>
GGBA	124,778	0
<b>93.HHSN272201000009I/HHSN27200006 / TO A80 TASK C, OPTION 1 ADVANCED SMAL...</b>	<b>231,243</b>	<b>0</b>
GGBA	231,243	0
<b>93.HHSN272201000009I/HHSN27200006 / TO A80 TASK ORDER B OPTION 1 ADVANCED...</b>	<b>151,428</b>	<b>0</b>
GGBA	151,428	0
<b>93.PO#211-2014-60050 / ENHANCED SAFETY AND HEALTH TRAINING FOR WESTERN MINE WORKERS</b>	<b>234,784</b>	<b>0</b>
GLAA	234,784	0
<b>93.BAA-200-2016-90152 / DISPERSIBILITY TESTING OF DRIED WET AND FOAM ROCK DUST</b>	<b>218,768</b>	<b>0</b>
GLAA	218,768	0
<b>93.HHSN2722011000061 TO#HHSN27200 / TOR A34 - "IN VITRO SCREENING FOR ANT...</b>	<b>7,852</b>	<b>0</b>
GGBA	7,852	0
<b>93.HHSN272201700018I // HHSN27200 / BASE IDIQ CONTRACT KICK-OFF - TASK OR...</b>	<b>1,338</b>	<b>0</b>
GGBA	1,338	0
<b>93.HHSN272201700018I // HHSN27200 / BASE IDIQ CONTRACT KICK-OFF - TASK OR...</b>	<b>3,574</b>	<b>0</b>
GGBA	3,574	0
<b>93.Agreement S18124 / BIOLOGY AND INFECTION OF BATS WITH NO...</b>	<b>39,674</b>	<b>0</b>
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (AGREEMENT S18124):	39,674	0
<b>93.HHSN2722018000217P / MERS ALPACA STUDY WITH RABIES - VECTO...</b>	<b>37,648</b>	<b>0</b>
GGBA	37,648	0
<b>93.HHSN272201000009I/HHSN27200006 / TO A80 TASK A, OPTION 1ADVANCED SMALL...</b>	<b>183,363</b>	<b>0</b>
GGBA	183,363	0
<u>DEPARTMENT OF AGRICULTURE: FOREST SERVICE, DEPARTMENT OF AGRICULTURE</u>		
<b>10.120700822 / NATIONAL INSTRUCTION OF ADVANCED CLIM...</b>	<b>6,607</b>	<b>0</b>
GGBA / PASS-THROUGH FROM MTU - MICHIGAN TECHNOLOGICAL UNIVERSITY (120700822):	6,607	0
<b>10.12-CS-11020400-049 / MONITORING ECOLOGICAL, SOCIAL AND ECO...</b>	<b>8,735</b>	<b>0</b>
GGBA	8,735	0
<b>10.12-CS-11020900-023 / ABANDONED MINE LAND SURVEYS ON THE RI...</b>	<b>21,394</b>	<b>0</b>
GGBA	21,394	0
<b>10.12-CS-11021000-033 / MONITORING ECOLOGICAL, SOCIAL AND ECO...</b>	<b>-397</b>	<b>0</b>
GGBA	-397	0
<b>10.12-JV-11261987-102 / DEVELOPMENT OF THE WILDLAND URBAN INT...</b>	<b>19,883</b>	<b>0</b>
GGBA	19,883	0
<b>10.13-CS-11021000-019 / ARAPAHOE SNOWFLY RESEARCH PROJECT</b>	<b>4,249</b>	<b>0</b>
GGBA	4,249	0
<b>10.13-CS-11221634-157 / MONITORING SOIL NUTRIENTS AND VEGETAT...</b>	<b>12,042</b>	<b>0</b>
GGBA	12,042	0
<b>10.13-JV-11221601-150 / COOPERATIVE RESEARCH IN ECOLOGICAL ST...</b>	<b>80,642</b>	<b>0</b>
GGBA	80,642	0
<b>10.13-JV-11221633-079 / IDENTIFYING SPATIALLY EXPLICIT REFERE...</b>	<b>22,940</b>	<b>0</b>
GGBA	22,940	0
<b>10.13-JV-11221634-069 / MECHANISMS AND CONTROLS ON POST-FIRE ...</b>	<b>3,236</b>	<b>0</b>
GGBA	3,236	0
<b>10.13-JV-11221634-164 / REHABILITATING SOIL PRODUCTIVITY FOLL...</b>	<b>15,160</b>	<b>0</b>
GGBA	15,160	0
<b>10.13-JV-11221636-111 / ASSESSING BIRD VULNERABILITY TO LAND ...</b>	<b>11,763</b>	<b>0</b>
GGBA	11,763	0
<b>10.13-JV-11221636-153 / GENERAL EQUILIBRIUM MODEL OF ECOSyste...</b>	<b>5,225</b>	<b>0</b>
GGBA	5,225	0
<b>10.13-JV-11221636-156 / APPLICATION OF THE VARIABLE INFILTRAT...</b>	<b>120,479</b>	<b>0</b>
GGBA	120,479	0
<b>10.14-CS-11052007-016 / 2014 SPOTTED OWL DEMOGRAPHIC STUDY WI...</b>	<b>-8,240</b>	<b>0</b>
GGBA	-8,240	0
<b>10.14-CS-11132422-281 / SEDIMENT DELIVERY TO STREAMS FROM WIL...</b>	<b>28,421</b>	<b>0</b>
GGBA	28,421	0
<b>10.14-JV-11120101-013 / MAPPING HISTORICAL FOREST COVER FOR P...</b>	<b>43,832</b>	<b>0</b>
GGBA	43,832	0
<b>10.14-JV-11221636-029 / LARGE WILDLAND FIRE RESOURCE REQUIREM...</b>	<b>273,189</b>	<b>0</b>
GGBA	273,189	0
<b>10.14-JV-11221636-143 / MODELING FOREST ECOSYSTEM SERVICES AN...</b>	<b>37,045</b>	<b>0</b>
GGBA	37,045	0

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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
		10.14-JV-11261987-076 / ASSESSING FACTORS THAT INFLUENCE LAND...		122,740	0
		GGBA		122,740	0
		10.15-CS-11020000-058 / SUPPORT OF FOREST PLANNING		5,540	0
		GGBA		5,540	0
		10.15-CS-11020000-061 / BIOCLIMATE MODELS FOR SOUTHWESTERN CO...		28,045	0
		GGBA		28,045	0
		10.15-CS-11051100-007 / FEN RESTORATION FOR THE MOONLIGHT AND...		34,086	0
		GGBA		34,086	0
		10.15-CS-11132422-240 / DEVELOPING TOOLS FOR ASSESSING THE PO...		30,776	0
		GGBA		30,776	0
		10.15-CS-11221633-098 / PROVIDE SCIENCE-BASED INFORMATION TO ...		2,996	0
		GGBA		2,996	0
		10.15-JV-11221632-175 / SPECTRAL DIVERSITY AS AN INDEX OF BIO...		3,819	0
		GGBA		3,819	0
		10.15-JV-11221633-141 / MONITORING TRENDS IN ECOSYSTEM C: IDE...		3,331	0
		GGBA		3,331	0
		10.15-JV-11221633-160 / MOLECULAR GENETIC CHARACTERIZATION OF...		44,746	0
		GGBA		44,746	0
		10.15-JV-11221636-140 / A SOCIAL AND ECONOMIC INVESTIGATION O...		11,042	0
		GGBA		11,042	0
		10.16-CS-11015600-015 / DEVELOP A SOFTWARE TOOL TO SUPPORT EF...		67,688	0
		GGBA		67,688	0
		10.16-CS-11132422-126 / ENHANCING THE BENEFITS OF LARGE WOOD ...		3,078	0
		GGBA		3,078	0
		10.16-CS-11132422-173 / SEDIMENT BEDLOAD SYNTHESIS AND DATABASE		55,505	0
		GGBA		55,505	0
		10.16-JV-11111133-036 / APPLICATION OF P695 PROCESS FOR DEVEL...		15,634	0
		GGBA		15,634	0
		10.E16-62 / DIFFERENCES IN FIRE RISK WITH DIFFERENT ADHESIVES IN CROSS LAMINATED TIMBER		32,152	0
		GLAA / PASS-THROUGH FROM U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E16-62):		32,152	0
		10.E-16-61 / DEVELOPMENT OF A MOLD-RISK MODEL FOR WOOD BUILDINGS		65,776	0
		GLAA / PASS-THROUGH FROM U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E-16-61):		65,776	0
		10.17-PA-11021500-27 / NFS STUDENT INTERN PROGRAM		29,559	0
		GZAA		29,559	0
		10.17-CR-11052007-057 / 2017 SPOTTED OWL DEMOGRAPHIC STUDY: W...		311,490	0
		GGBA		311,490	0
		10.15-CS-11221633-123 / ADAPTIVE IMPLEMENTATION OF THE SPRUCE...		69,983	0
		GGBA		69,983	0
		10.16-JV-11330143-073 / ANALYSIS OF THE IMPACTS OF SUPPRESSIO...		41,601	0
		GGBA		41,601	0
		10.16-JV-11272131-079 / ASSESSING ECONOMIC ACCESS VALUES TO P...		19,315	0
		GGBA		19,315	0
		10.17-JV-11221637-084 / ASSESSING GRIDDED FUEL MOISTURE DATA ...		17,599	0
		GGBA		17,599	0
		10.16-CS-11132000-272 / ASSESSING THE FIRST GENERATION OF CLI...		17,278	0
		GGBA		17,278	0
		10.17-CS-11021202-028 / BOREAL TOAD MONITORING AND SURVEYS IN...		6,000	0
		GGBA		6,000	0
		10.16-CS-11090902-036 / BWCAW VEGETATION AND FUELS CHARACTERI...		28,233	0
		GGBA		28,233	0
		10.17-JV-11221634-066 / CALIFORNIA PARK UPLAND RESTORATION		17,989	0
		GGBA		17,989	0
		10.14-JV-11221611-142 / COLLABORATIVE SUPPORT FOR MEDIA, JOUR...		14,221	0
		GGBA		14,221	0
		10.17-DG-11031600-062 / COLORADO FOREST RESTORATION INSTITUTE...		74,510	0
		GGBA		74,510	0
		10.17-DG-11031600-070 / COLORADO FOREST RESTORATION INSTITUTE...		40,191	0
		GGBA		40,191	0
		10.17-CS-11020000-077 / DEVELOPING MOLECULAR TOOLS TO IDENTIF...		17,910	0
		GGBA		17,910	0
		10.17-JV-11261987-055 / DEVELOPMENT, ASSESSMENT AND APPLICATI...		27,962	0
		GGBA		27,962	0
		10.16-JV-11221632-133 / EXAMINING THE PATTERNS AND PROCESSES ...		16,397	0
		GGBA		16,397	0
		10.17-JV-11221632-165 / FIRE EFFECTS ON HERBACEOUS REGENERATI...		32,163	0
		GGBA		32,163	0
		10.16-CS-11020000-062 / FOREST-TO-FAUCETS ASSESSMENT AND MONI...		153,767	0
		GGBA		153,767	0
		10.16-CS-11020600-029 / GROUNDWATER CONTRIBUTION TO BASEFLOW		16,670	0
		GGBA		16,670	0
		10.17-JV-11221634-194 / IDENTIFYING REGENERATION OBSTACLES AN...		5,420	0
		GGBA		5,420	0
		10.17-JV-11221637-108 / IMPROVING FIRE-MANAGEMENT DECISION MA...		115,103	0
		GGBA		115,103	0
		10.16-CS-11020000-051 / LIMBER PINE HEALTH IN THE ROCKY MOUNT...		23,396	0
		GGBA		23,396	0
		10.17-CS-11020400-023 / MONITORING ECOLOGICAL, SOCIAL, AND EC...		13,127	0
		GGBA		13,127	0
		10.17-JV-11221633-135 / PINE-FUNGAL INTERACTIONS IN A CHANGIN...		300	0
		GGBA		300	0
		10.16-JV-11221634-109 / POST WILDFIRE WATERSHED NITROGEN RETE...		68,164	0
		GGBA		68,164	0
		10.16-JV-11120101-012 / PROJECTING LAND USE AND SPECIES DISTR...		997	0
		GGBA		997	0
		10.16-JV-11221633-061 / PROTOTYPING A METHODOLOGY TO DEVELOP ...		28,568	0
		GGBA		28,568	0
		10.16-JV-11221633-085 / QUANTIFYING TRADEOFFS AMONG POTENTIAL...		54,915	0
		GGBA		54,915	0
		10.17-CR-11242305-041 / REMOTE SENSING OF EASTERN RED CEDAR E...		14,724	0
		GGBA		14,724	0
		10.13-CS-11021005-037 / ROAD SEDIMENT PRODUCTION AND DELIVERY...		333	0
		GGBA		333	0
		10.16-CS-11242306-148 / SCIENCE SYNTHESIS AND DELIVERY FOR TH...		6,445	0
		GGBA		6,445	0

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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	10.17-CS-11021000-032 / SCIENCE-BASED SUPPORT TO SUSTAIN THE ...	193,785	0
	GGBA	193,785	0
	10.17-CR-11015600-052 / SOIL PEDON DATA ENTRY	5,306	0
	GGBA	5,306	0
	10.17-CS-11021211-055 / SOUTH PLATTE BOREAL TOAD OCCUPANCY AN...	3,999	0
	GGBA	3,999	0
	10.14-JV-11221633-097 / SPRUCE BEETLE-WILDFIRE INTERACTIONS I...	45,231	0
	GGBA	45,231	0
	10.16-CS-11021000-027 / THREATENED, ENDANGERED, AND SENSITIVE...	1,137	0
	GGBA	1,137	0
	10.16-JV-11221632-110 / UNIT STREAM POWER EROSION AND DEPOSIT...	4,086	0
	GGBA	4,086	0
	10.16-CS-11221633-180 / USER NEEDS ASSESSMENT FOR MODERNIZING...	9,391	0
	GGBA	9,391	0
	10.16-CS-11046000-007 / USFS REGION 4 FEN MAPPING	73,391	0
	GGBA	73,391	0
	10.16-JV-11221636-146 / VULNERABLE COMMUNITIES AND ORGANIZATI...	18,609	0
	GGBA	18,609	0
	<u>DEPARTMENT OF AGRICULTURE, USDA, OFFICE OF THE CHIEF ECONOMIST</u>		
	10.290 / AGRICULTURAL MARKET AND ECONOMIC RESEARCH	213,158	0
	GGBA	213,158	0
	10.291 / AGRICULTURAL AND FOOD POLICY RESEARCH CENTERS	40,845	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (25-6338-0795-002):	20,977	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA (25-6238-0848-002):	19,868	0
	<u>DEPARTMENT OF STATE: , DEPARTMENT OF STATE</u>		
	19.004371-00002 / SECONDARY CITIES UNIVERSITY PARTNERSHIPS	128,764	0
	GGBA / PASS-THROUGH FROM AAG-ASSOCIATION OF AMERICAN GEOGRAPHERS (004371-00002):	128,764	0
	<u>DEPARTMENT OF THE INTERIOR: BUREAU OF INDIAN AFFAIRS AND BUREAU OF INDIAN EDUCATION, DEPARTMENT OF THE INTERIOR</u>		
	15.Ute Mountain/CSU / CLIMATE CHANGE VULNERABILITY ASSESME...	41,397	0
	GGBA / PASS-THROUGH FROM UTE MOUNTAIN UTE TRIBE (UTE MOUNTAIN/CSU):	41,397	0
	15.17-17-FWF / RENEWABLE ENERGY FEASIBILITY STUDY AT FORT BERTHOLD INDIAN RESERVATION: PLANNED		
	ACTIVITIES AND DELIVERABLE PROJECTS	158,235	0
	GLAA / PASS-THROUGH FROM MHA NATION (17-17-FWF):	158,235	0
	15.CSM 11544P / PAJARITO MOUNTAIN RARE EARTH ELEMENT DEPOSIT, MESCALERO APACHE RESERVATION, NEW MEXICO	-1,455	0
	GLAA	-1,455	0
	<u>DEPARTMENT OF AGRICULTURE: ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE</u>		
	10.14-8130-0297-CA / STERILIZATION AND DISPOSAL OF AGRICUL...	71,708	0
	GGBA	71,708	0
	10.15-7438-1218-CA / COMPLETION OF SALMONELLA ENTERICA ISO...	2,673	0
	GGBA	2,673	0
	10.1574831157CA / RABIES STUDIES GRADUATE STUDENT ASSIS...	1,512	0
	GGBA	1,512	0
	10.15-9200-0445-CA / CSU-USDA ANTIMICROBIAL RESISTANCE SUR...	2,051	0
	GGBA	2,051	0
	10.16-7408-1241-CA / SPECIFIC COOPERATIVE AGREEMENT WITH A...	119,837	0
	GGBA	119,837	0
	10.16-7440-0893-CA / LEPTOSPIROSIS SURVEILLANCE IN FERAL S...	11,895	0
	GGBA	11,895	0
	10.16-7481-1246-CA / NWRC INTERNSHIP TO CREATE PHYSICAL AN...	8,099	0
	GGBA	8,099	0
	10.16-9208-0461-CA / FEED AND MILK TRUCK NETWORK ANALYSIS ...	2,542	0
	GGBA	2,542	0
	10.16-9208-0289-CA / COOPERATIVE AGREEMENT FOR DR. JOSIE T...	3,028	0
	GGBA	3,028	0
	10.16-9200-0389-CA / DEVELOPING A CONTINENTAL-SCALE INVASI...	18,829	0
	GGBA	18,829	0
	10.16-9208-0459-CA / DEVELOPMENT OF A GEOSPATIAL RISK MODE...	38,979	0
	GGBA	38,979	0
	10.005890-00002 / EVALUATING WILD PIG POPULATIONS THROU...	9,194	0
	GGBA / PASS-THROUGH FROM CONSERVATION SCIENCE PARTNERS (005890-00002):	9,194	0
	10.16-9208-0465-CA / IDENTIFYING COMMERCIAL POULTRY OPERAT...	42,461	0
	GGBA	42,461	0
	10.16-9408-0344-CA / INACTIVATED MYCOBACTERIUM BOVIS VACCI...	10,037	0
	GGBA	10,037	0
	10.16-7428-1223-CA / QUANTIFYING DRIVERS OF BETWEEN-FARM S...	14,982	0
	GGBA	14,982	0
	10.16-7408-1241-CA / SPECIFIC COOP AGREEMENT WITH APHIS SC...	3,426	0
	GGBA	3,426	0
	10.16-9208-0460-CA / STATISTICAL METHODOLOGIES FOR QUANTIF...	57,874	0
	GGBA	57,874	0
	10.16-9208-0470-CA / STATISTICAL TOOLS AND ANALYSIS FOR SU...	25,646	0
	GGBA	25,646	0
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES: FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
	93.G-MP-1710-05883 / COMPLETION OF SELF-ASSESSMENT OF STAN...	3,263	0
	GGBA	3,263	0
	<u>DEPARTMENT OF THE INTERIOR, BUREAU OF INDIAN AFFAIRS AND BUREAU OF INDIAN EDUCATION</u>		
	15.022 / TRIBAL SELF-GOVERNANCE	55,844	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF NEW HAMPSHIRE (15-022 PRIME ICER1313804):	55,844	0
	15.156 / TRIBAL CLIMATE RESILIENCE	28,652	0
	GGBA	28,652	0
	<u>DEPARTMENT OF AGRICULTURE, RURAL BUSINESS COOPERATIVE SERVICE</u>		
	10.868 / RURAL ENERGY FOR AMERICA PROGRAM	11,337	0
	GGBA	11,337	0
	<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>		
	17.282 / TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCT) GRANTS	85,318	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDSP00010700):	25,269	0
	GGBA / PASS-THROUGH FROM MIAMI DADE COLLEGE (G14-0044):	60,049	0
	<u>DEPARTMENT OF COMMERCE: NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE</u>		
	11.NA140AR4310148 / FOLLOWING EMISSIONS FROM NON-TRADITIO...	4,220	0
	GGBA	4,220	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<u>DEPARTMENT OF DEFENSE: DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE</u>			
	12.228214 / Q-VAXCELERATE: DEVELOPMENT OF A T CEL...	1,175	0
	GGBA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (228214):	1,175	0
	12.T669646 / PRECLINICAL DEVELOPMENT OF A BROADLY ...	8,277	0
	GGBA / PASS-THROUGH FROM EMORY UNIVERSITY (T669646):	8,277	0
	12.231007 / Q-VAXCELERATE: DEVELOPMENT OF A T CEL...	101,714	0
	GGBA / PASS-THROUGH FROM MASSACHUSETTS GENERAL HOSPITAL (231007):	101,714	0
<u>DEPARTMENT OF DEFENSE: DEFENSE INTELLIGENCE AGENCY (DIA), DEPARTMENT OF DEFENSE</u>			
	12.29165-04567-S01 / TRACKABLE REASONING AND ANALYSIS FOR ...	238,100	0
	GGBA / PASS-THROUGH FROM SYRACUSE UNIVERSITY (29165-04567-S01):	238,100	0
<u>DEPARTMENT OF DEFENSE: DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE</u>			
	12.N39430-16-C-1861 / IN-DEPTH CHARACTERIZATION OF PER- AND POLYFLUOROALKYL SUBSTANCES (PFASS) OCCURRENCE, FATE, AND TRANSPORT AT AFFF-CONTAMINATED SITES	106,317	0
	GLAA	106,317	0
<u>DEPARTMENT OF THE INTERIOR: U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR</u>			
	15.F14AC00608 60181BJ650 / NOXIOUS WEED MONITORING AT THE U. S. ...	-1	0
	GGBA	-1	0
	15.F14AC00608 60181BJ650 / DEVELOPMENT OF A SITE PLAN FOR WEED T...	20,266	0
	GGBA	20,266	0
	15.F14AC00608 60181BJ650 / NOXIOUS WEED MONITORING AT THE U.S. A...	62,668	0
	GGBA	62,668	0
	15.F14AC00608 60181BJ650 / NOXIOUS WEED SURVEY OF F. E. WARREN A...	1,547	0
	GGBA	1,547	0
	15.F14AC00608 60181BJ650 / NOXIOUS WEED SURVEY OF THE U.S. AIR F...	9,500	0
	GGBA	9,500	0
	15.F14AC00608 60181BJ650 / PREBLE'S MEADOW JUMPING MOUSE HABITAT...	2,090	0
	GGBA	2,090	0
<u>DEPARTMENT OF THE INTERIOR: BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR</u>			
	15.L13AC00121 / CONTINUATION OF BLM LITTLE SNAKE MODE...	5,000	0
	GGBA	5,000	0
<u>DEPARTMENT OF HOMELAND SECURITY, DOMESTIC NUCLEAR DETECTION OFFICE</u>			
	97.077 / HOMELAND SECURITY RESEARCH, DEVELOPMENT, TESTING, EVALUATION, AND DEMONSTRATION OF TECHNOLOGIES RELATED TO NUCLEAR THREAT DETECTION	569,434	0
	GGBA	155,866	0
	GLAA	413,568	0
	97.130 / NATIONAL NUCLEAR FORENSICS EXPERTISE DEVELOPMENT PROGRAM	118,452	0
	GGBA	118,452	0
<u>DEPARTMENT OF THE INTERIOR: NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR</u>			
	15.P12AC10601 P14AC00749 RM257 / RESTORE HISTORIC WETLANDS NEAR MOUTH ...	1	0
	GGBA	1	0
	15.P12AC10997 RM263 / MONITORING THE SECOND PHASE OF SALT S...	-584	0
	GGBA	-584	0
<u>DEPARTMENT OF DEFENSE: U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY, DEPARTMENT OF DEFENSE</u>			
	12.W912HQ-17-C-0043 / KEY FATE AND TRANSPORT PROCESSES IMPACTING THE MASS DISCHARGE, ATTENUATION, AND TREATMENT OF POLY- AND PERFLUOROALKYL SUBSTANCES AND COMINGLED CHLORINATED SOLVENTS OR AROMATIC HYDROCARBONS	333,928	167,832
	GLAA	333,928	167,832
	12.CSM Prop 17-0298 / PHASE II: NANOPARTICLE CAPACITORS FOR MULTI-POINT INITIATION	301	0
	GLAA / PASS-THROUGH FROM AEGIS TECHNOLOGY (CSM PROP 17-0298):	301	0
<u>DEPARTMENT OF DEFENSE: DEPT OF THE AIR FORCE, DEPARTMENT OF DEFENSE</u>			
	12.S-109-1D2-001 / DILATOMETRY FOR USAF	3,334	0
	GLAA / PASS-THROUGH FROM UES, INC (S-109-1D2-001):	3,334	0
	12.FA9453-15-C-0066 / A TWO-TIERED APPROACH TO EVENT CALIBRATION ACROSS IRAN	126,255	-6,453
	GLAA	126,255	-6,453
	12.FA8903-16-C-0019 / PERFLUORO-CHEMICAL TREATMENT BY NANOFILTRATION PLUS SEQUENTIAL UV OXIDATIVE/REDUCTIVE TREATMENT OF REJECT WATER	275,876	6,596
	GLAA	275,876	6,596
	12.#7526-1703 / CHARACTERIZATION OF 3D PRINTED HEAT EXCHANGERS	3,034	0
	GLAA / PASS-THROUGH FROM REACTION SYSTEMS LLC (#7526-1703):	3,034	0
	12.RSC 16008 / SYSTEMATIC DEVELOPMENT OF FRAMEWORK FOR VALIDATION AND PERFORMANCE QUANTIFICATION OF ADDITIVELY MANUFACTURED REPLACEMENT PARTS FOR STRUCTURAL STEEL APPLICATIONS	102,845	0
	GLAA / PASS-THROUGH FROM UNIVERSITY OF DAYTON RESEARCH INSTITUTE (RSC 16008):	102,845	0
<u>DEPARTMENT OF THE INTERIOR: U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR</u>			
	15.CSMPROP# 17-0254 / MORGAN INTERGOVERNMENTAL PERSONNEL AGREEMENT	3,892	0
	GLAA	3,892	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES: CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
	93.200-2016-90154 / DEVELOPMENT OF AN INTEGRATED APPROACH TO STRESS-RELATED GROUND HAZARDS IN UNDERGROUND MINES	215,957	0
	GLAA	215,957	0
	93.200-2017-94491 / DESIGN OF AN OPTICALLY ACCESSIBLE SCALED-VERSION OF A LONGWALL COAL MINE FOR INVESTIGATING EXPLOSION HAZARDS: APPLICATIONS IN ATMOSPHERIC MONITORING SYSTEMS AND MINE VENTILATION SYSTEM MODELS	49,575	0
	GLAA	49,575	0
<u>DEPARTMENT OF STATE, BUREAU OF OCEANS &amp; INTL ENVIRONMENTAL &amp; SCIENTIFIC AFFAIRS</u>			
	19.017 / ENVIRONMENTAL AND SCIENTIFIC PARTNERSHIPS AND PROGRAMS	68,968	0
	GLAA	68,968	0
<u>DEPARTMENT OF AGRICULTURE: USDA, OFFICE OF THE CHIEF FINANCIAL OFFICER, DEPARTMENT OF AGRICULTURE</u>			
	10.EC-015996-01 / HIGH EFFICIENCY LOW COST ELECTROCHEMICAL AMMONIA PRODUCTION	2,898	0
	GLAA / PASS-THROUGH FROM PROTON ENERGY SYSTEMS (EC-015996-01):	2,898	0
<u>DEPARTMENT OF DEFENSE: DEFENSE LOGISTICS AGENCY (DLA), DEPARTMENT OF DEFENSE</u>			
	12.BTO 2012-527/ TASK ORDER 01 / CASTING SOLUTIONS FOR READINESS: LUBE-FREE DIE CASTING	2,184	0
	GLAA / PASS-THROUGH FROM ADVANCED TECHNOLOGY INTERNATIONAL (BTO 2012-527/ TASK ORDER 01):	2,184	0
	12.2018-504 / ADVANCED ENGINEERED COATINGS WITH EXTENDED DIE LIFE FOR TOOLING	4,091	0
	GLAA / PASS-THROUGH FROM ADVANCED TECHNOLOGY INTERNATIONAL (2018-504):	4,091	0
<u>DEPARTMENT OF DEFENSE: DEPT OF THE NAVY, DEPARTMENT OF DEFENSE</u>			
	12.AMAD-CSM-01-2018 / ADVANCED MATERIALS AND DEVICES STR 2017	9,763	0
	GLAA / PASS-THROUGH FROM ADVANCED MATERIALS AND DEVICES, INC. (AMAD-CSM-01-2018):	9,763	0
	12.0004C-6 / DEVELOPMENT OF TECHNOLOGIES FOR TITANIUM TO STEEL JOINING	144,197	0
	GLAA / PASS-THROUGH FROM LIFT (0004C-6):	144,197	0
	12.P010204807 / MODELING LOAD CARRIAGE TO SIMULATE DESIGN DIFFERENCE FOR PREDICTION OF INJURY RISK FACTORS	64,037	0
	GLAA / PASS-THROUGH FROM LEIDOS (P010204807):	64,037	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<b>12.10199018</b>	<b>/ MODELING LOAD CARRIAGE TO SIMULATE DESIGN DIFFERENCES FOR PREDICTION OF INJURY RISK FACTORS</b>	<b>18,892</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM LEIDOS (10199018):	18,892	0
<b>12.18-0507</b>	<b>/ STTR PHASE I: HIGH DENSITY CAPACITORS FOR COMPACT TRANSMIT AND RECEIVE MODULES</b>	<b>10,973</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM BIOENNO TECH (18-0507):	10,973	0
<i>DEPARTMENT OF DEFENSE: DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE</i>			
<b>12.RM122-A</b>	<b>/ CATALYZING RAPID INFORMATION TRANSFER AMONG KEY STAKEHOLDERS ON PER- AND POLYFLUOROALKYL SUBSTANCES (PFSS) AT CONTAMINATED MILITARY SITES</b>	<b>-60</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM STATE OF OREGON SYSTEM OF HIGHER EDUCATION (RM122-A):	-60	0
<b>12.UTAI5-000961</b>	<b>/ BIOGEOCHEMICAL PROCESSES THAT CONTROL NATURAL ATTENUATION OF TRICHLOROETHYLENE IN LOW PERMEABILITY ZONES</b>	<b>7,385</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM UNIVERSITY OF TEXAS AUSTIN (UTAI5-000961):	7,385	0
<i>DEPARTMENT OF THE INTERIOR, OFFICE OF SURFACE MINING, RECLAMATION AND ENFORCEMENT</i>			
<b>15.255</b>	<b>/ SCIENCE AND TECHNOLOGY PROJECTS RELATED TO COAL MINING AND RECLAMATION</b>	<b>418</b>	<b>0</b>
	GLAA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5596-CSM-USDI-0074):	418	0
<b>SNAP CLUSTER</b>		<b>741,332,970</b>	<b>49,600,183</b>
<i>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</i>			
<b>10.551</b>	<b>/ SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM</b>	<b>680,808,527</b>	<b>0</b>
	IHAA	680,808,527	0
<b>10.561</b>	<b>/ STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM</b>	<b>60,524,443</b>	<b>49,600,183</b>
	IHAA	60,524,443	49,600,183
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>		<b>165,152,904</b>	<b>147,874,401</b>
<i>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</i>			
<b>84.027</b>	<b>/ SPECIAL EDUCATION GRANTS TO STATES</b>	<b>160,408,025</b>	<b>144,240,468</b>
	DAAA	160,408,025	144,240,468
<b>84.173</b>	<b>/ SPECIAL EDUCATION PRESCHOOL GRANTS</b>	<b>4,744,879</b>	<b>3,633,933</b>
	DAAA	4,744,879	3,633,933
<b>STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER</b>		<b>1,412,075,790</b>	<b>0</b>
<i>DEPARTMENT OF EDUCATION, OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS</i>			
<b>84.007</b>	<b>/ FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS</b>	<b>6,189,175</b>	<b>0</b>
	GFBA	1,155,859	0
	GFCA	401,867	0
	GFEA	422,435	0
	GGBA	534,553	0
	GGJA	499,170	0
	GJBA	116,000	0
	GJCA	169,119	0
	GJDA	210,994	0
	GJEA	382,442	0
	GJFA	16,207	0
	GJGA	25,525	0
	GJHA	34,921	0
	GJJA	432,114	0
	GJKA	171,304	0
	GJLA	150,840	0
	GJMA	51,749	0
	GJRA	23,659	0
	GJTA	19,026	0
	GKAA	239,785	0
	GLAA	114,418	0
	GSAA	132,322	0
	GTAA	489,928	0
	GWAA	85,760	0
	GYAA	145,580	0
	GZAA	163,598	0
<b>84.033</b>	<b>/ FEDERAL WORK-STUDY PROGRAM</b>	<b>9,021,628</b>	<b>0</b>
	GFBA	1,367,277	0
	GFCA	682,405	0
	GFEA	1,436,120	0
	GGBA	935,730	0
	GGJA	450,963	0
	GJBA	131,769	0
	GJCA	139,403	0
	GJDA	199,127	0
	GJEA	376,541	0
	GJFA	12,080	0
	GJGA	18,653	0
	GJHA	60,820	0
	GJJA	321,286	0
	GJKA	148,015	0
	GJLA	169,745	0
	GJMA	81,389	0
	GJRA	103,662	0
	GJTA	28,333	0
	GKAA	442,532	0
	GLAA	291,575	0
	GSAA	156,041	0
	GTAA	755,569	0
	GWAA	187,283	0
	GYAA	295,668	0
	GZAA	229,642	0
<b>84.063</b>	<b>/ FEDERAL PELL GRANT PROGRAM</b>	<b>269,496,923</b>	<b>0</b>
	GFBA	22,306,245	0
	GFCA	15,723,987	0
	GFEA	18,987,873	0
	GGBA	24,619,769	0
	GGEA	11,118,245	0
	GGJA	8,302,632	0
	GJBA	5,774,331	0
	GJCA	7,935,053	0
	GJDA	12,487,833	0
	GJEA	18,462,799	0
	GJFA	1,362,246	0



STATE OF COLORADO  
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PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			SUBRECIPIENTS
GJGA		1,522,941	0
GJHA		2,436,766	0
GJJA		19,897,280	0
GJKA		9,435,396	0
GJLA		7,611,674	0
GJMA		2,895,298	0
GJRA		2,004,371	0
GJTA		1,111,313	0
GKAA		14,378,061	0
GLAA		3,530,208	0
GSAA		5,163,301	0
GTAA		31,313,883	0
GWAA		2,523,650	0
GYAA		4,524,674	0
GZAA		14,067,094	0
<b>84.038 / FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS</b>		<b>66,585,823</b>	<b>0</b>
GFBA		18,055,480	0
GFEA		862,226	0
GGBA		14,197,977	0
GGJA		6,253,793	0
GJTA		4,510,870	0
GKAA		4,285,175	0
GLAA		4,145,692	0
GSAA		2,550,104	0
GTAA		10,244,145	0
GWAA		987,043	0
GYAA		493,318	0
<b>84.268 / FEDERAL DIRECT STUDENT LOANS</b>		<b>1,059,179,277</b>	<b>0</b>
GFBA		144,915,597	0
GFCA		66,431,110	0
GFEA		185,669,716	0
GGBA		181,321,579	0
GGEA		92,497,634	0
GGJA		20,889,740	0
GJBA		12,434,298	0
GJCA		7,947,560	0
GJDA		11,834,231	0
GJEA		31,768,335	0
GJFA		1,306,735	0
GJGA		957,455	0
GJHA		1,892,209	0
GJJA		14,346,132	0
GJKA		9,092,747	0
GJLA		8,708,687	0
GJMA		1,693,678	0
GJRA		3,099,089	0
GJTA		2,167,032	0
GKAA		75,722,035	0
GLAA		30,768,852	0
GSAA		13,020,002	0
GTAA		65,608,182	0
GWAA		13,996,330	0
GYAA		20,438,317	0
GZAA		40,651,995	0
<b>84.379 / TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)</b>		<b>109,713</b>	<b>0</b>
GFEA		42,762	0
GGJA		44,486	0
GTAA		20,987	0
GZAA		1,478	0
<b>84.408 / POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS</b>		<b>5,529</b>	<b>0</b>
GGBA		5,529	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>			
<b>93.264 / NURSE FACULTY LOAN PROGRAM (NFLP)</b>		<b>554,387</b>	<b>0</b>
GFEA		354,450	0
GKAA		199,937	0
<b>93.342 / HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS</b>		<b>238,399</b>	<b>0</b>
GFEA		238,399	0
<b>93.364 / NURSING STUDENT LOANS</b>		<b>694,936</b>	<b>0</b>
GFEA		694,936	0
<b>TANF CLUSTER</b>		<b>148,043,883</b>	<b>135,219,398</b>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>			
<b>93.558 / TEMPORARY ASSISTANCE FOR NEEDY FAMILIES</b>		<b>148,043,883</b>	<b>135,219,398</b>
IHAA		148,043,883	135,219,398
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>		<b>3,602,417</b>	<b>3,577,613</b>
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>			
<b>20.513 / ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES</b>		<b>3,572,502</b>	<b>3,547,698</b>
HAAA		3,572,502	3,547,698
<b>20.516 / JOB ACCESS AND REVERSE COMMUTE PROGRAM</b>		<b>29,915</b>	<b>29,915</b>
HAAA		29,915	29,915
<b>TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAM CLUSTER</b>		<b>562,620</b>	<b>95,933</b>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>			
<b>93.872 / TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING</b>		<b>562,620</b>	<b>95,933</b>
GFEA		562,620	95,933
<b>TRIO CLUSTER</b>		<b>13,761,129</b>	<b>0</b>
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>			
<b>84.042 / TRIO STUDENT SUPPORT SERVICES</b>		<b>6,011,885</b>	<b>0</b>
GFBA		318,774	0
GFEA		217,690	0
GGBA		402,459	0
GGJA		278,045	0
GJCA		506,531	0
GJDA		307,000	0
GJEA		228,696	0



STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GJHA	203,935	0
	GJJA	507,135	0
	GJKA	339,551	0
	GJLA	246,550	0
	GJMA	602,512	0
	GJRA	233,045	0
	GKAA	297,073	0
	GSAA	509,799	0
	GTAA	269,961	0
	GYAA	304,852	0
	GZAA	238,277	0
	<b>84.047 / TRIO UPWARD BOUND</b>	<b>4,655,569</b>	<b>0</b>
	GFBA	467,189	0
	GFEA	115,461	0
	GGBA	576,539	0
	GGJA	668,511	0
	GJCA	117,812	0
	GJEA	196,886	0
	GJKA	600,104	0
	GJMA	290,051	0
	GKAA	271,987	0
	GSAA	266,938	0
	GTAA	365,407	0
	GYAA	718,684	0
	<b>84.217 / TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT</b>	<b>427,933</b>	<b>0</b>
	GFBA	51,019	0
	GFEA	127,972	0
	GKAA	241,379	0
	GFBA / PASS-THROUGH FROM GRAND VALLEY STATE UNIVERSITY (GVSU-201467-01):	7,563	0
	<b>84.044 / TRIO TALENT SEARCH</b>	<b>909,796</b>	<b>0</b>
	GGBA	390,197	0
	GGJA	204,938	0
	GSAA	314,661	0
	<b>84.066 / TRIO EDUCATIONAL OPPORTUNITY CENTERS</b>	<b>1,755,946</b>	<b>0</b>
	GGBA	526,703	0
	GGJA	449,640	0
	GJDA	779,603	0
<b>WIOA CLUSTER</b>		<b>30,073,290</b>	<b>22,782,867</b>
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>			
	<b>17.258 / WIOA ADULT PROGRAM</b>	<b>7,721,289</b>	<b>7,634,176</b>
	KADA	7,721,289	7,634,176
	<b>17.259 / WIOA YOUTH ACTIVITIES</b>	<b>8,342,167</b>	<b>7,141,983</b>
	KADA	8,342,167	7,141,983
	<b>17.278 / WIOA DISLOCATED WORKER FORMULA GRANTS</b>	<b>14,009,834</b>	<b>8,006,708</b>
	KADA	14,009,834	8,006,708
<b>UNCLUSTERED PROGRAMS</b>		<b>2,461,560,085</b>	<b>815,239,580</b>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>			
	<b>94.003 / STATE COMMISSIONS</b>	<b>295,989</b>	<b>0</b>
	EBBA	295,989	0
	<b>94.006 / AMERICORPS</b>	<b>4,609,354</b>	<b>0</b>
	EBBA	4,609,354	0
	<b>94.009 / TRAINING AND TECHNICAL ASSISTANCE</b>	<b>147,553</b>	<b>0</b>
	EBBA	147,553	0
	<b>94.002 / RETIRED AND SENIOR VOLUNTEER PROGRAM</b>	<b>58,457</b>	<b>0</b>
	GKAA	58,457	0
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE</u>			
	<b>10.163 / MARKET PROTECTION AND PROMOTION</b>	<b>130,220</b>	<b>0</b>
	BIAA	38,509	0
	BDAA	91,711	0
	<b>10.156 / FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM</b>	<b>4,555</b>	<b>0</b>
	BMAA	4,555	0
	<b>10.153 / MARKET NEWS</b>	<b>10,000</b>	<b>0</b>
	BMAA	10,000	0
	<b>10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL</b>	<b>725,976</b>	<b>257,381</b>
	BMAA	725,976	257,381
	<b>10.168 / FARMERS MARKET PROMOTION PROGRAM</b>	<b>26,022</b>	<b>0</b>
	GCAA	26,022	0
	<b>10.172 / LOCAL FOOD PROMOTION PROGRAM</b>	<b>1,566</b>	<b>0</b>
	GSAA / PASS-THROUGH FROM AMERICAN INDEPENDENT BUSINESS ALLIANCE (AM170100XXXXG147):	1,566	0
<u>DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>			
	<b>10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE</b>	<b>804,600</b>	<b>0</b>
	BPAA	177,738	0
	BDAA	154,613	0
	BEAA	389,520	0
	PMAA	82,729	0
	<b>10.028 / WILDLIFE SERVICES</b>	<b>141,913</b>	<b>0</b>
	GGBA	141,913	0
<u>DEPARTMENT OF AGRICULTURE, FARM SERVICE AGENCY</u>			
	<b>10.435 / STATE MEDIATION GRANTS</b>	<b>23,711</b>	<b>0</b>
	BIAA	23,711	0
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>			
	<b>10.547 / PROFESSIONAL STANDARDS FOR SCHOOL NUTRITION EMPLOYEES</b>	<b>58,029</b>	<b>0</b>
	DAAA	58,029	0
	<b>10.560 / STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION</b>	<b>3,771,903</b>	<b>0</b>
	DAAA	2,039,727	0
	FAAA	847,740	0
	IHAA	884,436	0
	<b>10.574 / TEAM NUTRITION GRANTS</b>	<b>165,759</b>	<b>0</b>
	FAAA	165,759	0
	<b>10.579 / CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY</b>	<b>363,934</b>	<b>190,847</b>
	DAAA	363,934	190,847
	<b>10.582 / FRESH FRUIT AND VEGETABLE PROGRAM</b>	<b>2,916,175</b>	<b>2,888,037</b>
	DAAA	2,916,175	2,888,037
	<b>10.558 / CHILD AND ADULT CARE FOOD PROGRAM</b>	<b>26,978,842</b>	<b>3,049,520</b>
	FAAA	26,978,842	3,049,520

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION		
CFDA OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
<b>10.578 / WIC GRANTS TO STATES (WGS)</b>	<b>966,240</b>	<b>775,000</b>
FAAA	966,240	775,000
<b>10.557 / WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN</b>	<b>78,003,896</b>	<b>17,511,696</b>
FAAA	78,003,896	17,511,696
<u>DEPARTMENT OF AGRICULTURE, FOOD SAFETY AND INSPECTION SERVICE</u>		
<b>10.479 / FOOD SAFETY COOPERATIVE AGREEMENTS</b>	<b>267,377</b>	<b>0</b>
BIAA	267,377	0
<u>DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE</u>		
<b>10.777 / NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP</b>	<b>18,926</b>	<b>0</b>
GGBA	18,926	0
<b>10.962 / COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT</b>	<b>49,352</b>	<b>0</b>
GGBA	49,352	0
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>		
<b>10.680 / FOREST HEALTH PROTECTION</b>	<b>287,695</b>	<b>120,414</b>
BDAA	214,471	120,414
GGBA	73,224	0
<b>10.684 / INTERNATIONAL FORESTRY PROGRAMS</b>	<b>468,762</b>	<b>0</b>
GGBA	468,762	0
<b>10.664 / COOPERATIVE FORESTRY ASSISTANCE</b>	<b>3,800,847</b>	<b>20,447</b>
GGBA	3,333,589	9,012
RCAA	22,435	11,435
GGBA / PASS-THROUGH FROM THE NATURE CONSERVANCY (SUBAWARD G052017-CFRI):	89,749	0
GGBA / PASS-THROUGH FROM THE NATURE CONSERVANCY (G012018-CSFS):	355,074	0
<b>10.674 / WOOD UTILIZATION ASSISTANCE</b>	<b>1,049</b>	<b>0</b>
GGBA	1,049	0
<b>10.676 / FOREST LEGACY PROGRAM</b>	<b>12,213</b>	<b>0</b>
GGBA	12,213	0
<b>10.691 / GOOD NEIGHBOR AUTHORITY</b>	<b>230,945</b>	<b>0</b>
GGBA	230,945	0
<b>10.699 / PARTNERSHIP AGREEMENTS</b>	<b>32,441</b>	<b>0</b>
GWAA	32,441	0
<b>10.672 / RURAL DEVELOPMENT, FORESTRY, AND COMMUNITIES</b>	<b>51,321</b>	<b>0</b>
PAAA	51,321	0
<b>10.693 / WATERSHED RESTORATION AND ENHANCEMENT AGREEMENT AUTHORITY</b>	<b>439,104</b>	<b>0</b>
PKAA	439,104	0
<b>10.683 / NATIONAL FISH AND WILDLIFE FOUNDATION</b>	<b>-9,095</b>	<b>0</b>
PMAA / PASS-THROUGH FROM NATIONAL FISH AND WILDLIFE FOUNDATION (F36550):	-9,095	0
<b>10.678 / FOREST STEWARDSHIP PROGRAM</b>	<b>3,780</b>	<b>0</b>
GGBA	3,780	0
<u>DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE</u>		
<b>10.311 / BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM</b>	<b>58,180</b>	<b>0</b>
EDAA	58,180	0
<b>10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)</b>	<b>468,543</b>	<b>0</b>
GGBA	468,543	0
<b>10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION</b>	<b>14,593</b>	<b>0</b>
GGBA / PASS-THROUGH FROM UTAH STATE UNIVERSITY (200592-00001-306):	14,593	0
<b>10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS</b>	<b>308,249</b>	<b>148,570</b>
GGBA	308,249	148,570
<b>10.500 / COOPERATIVE EXTENSION SERVICE</b>	<b>4,692,801</b>	<b>285,553</b>
GGBA	4,326,074	285,553
GGBA / PASS-THROUGH FROM PENNSYLVANIA STATE UNIVERSITY (5032-CSU-UM-9802):	62,553	0
GGBA / PASS-THROUGH FROM PURDUE UNIVERSITY (8000078735-AG):	145,772	0
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S17109):	31,468	0
GGBA / PASS-THROUGH FROM PURDUE UNIVERSITY (8000085067):	57,998	0
GGBA / PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (108815-G003700):	16,882	0
GGBA / PASS-THROUGH FROM WASHINGTON STATE UNIVERSITY (2015-49200-24227):	3,659	0
GGBA / PASS-THROUGH FROM PURDUE UNIVERSITY (005497-00002):	48,395	0
<b>10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM</b>	<b>65,678</b>	<b>0</b>
GGBA / PASS-THROUGH FROM SOUTH DAKOTA STATE UNIVERSITY (3TF607):	65,678	0
<b>10.318 / WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS</b>	<b>3,710</b>	<b>0</b>
GGBA	3,710	0
<b>10.328 / NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE</b>	<b>102,650</b>	<b>0</b>
GGBA / PASS-THROUGH FROM OREGON STATE UNIVERSITY (C0494A-A):	102,650	0
<b>10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM</b>	<b>100,572</b>	<b>0</b>
GGBA	100,572	0
<b>10.210 / HIGHER EDUCATION T<sup>Q</sup> GRADUATE FELLOWSHIPS GRANT PROGRAM</b>	<b>147,673</b>	<b>0</b>
GGBA	147,673	0
<u>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE</u>		
<b>10.902 / SOIL AND WATER CONSERVATION</b>	<b>1,047,498</b>	<b>686,789</b>
BDAA	760,381	686,789
GGBA	163,086	0
PMAA	124,031	0
<b>10.903 / SOIL SURVEY</b>	<b>7,560</b>	<b>0</b>
GGBA	7,560	0
<b>10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM</b>	<b>364,571</b>	<b>115,085</b>
GGBA	341,827	115,085
GGBA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S17055):	22,188	0
GGBA / PASS-THROUGH FROM DUCKS UNLIMITED (SUB-AWARD #69-3A75-16-031):	556	0
<b>10.923 / EMERGENCY WATERSHED PROTECTION PROGRAM</b>	<b>28,203,819</b>	<b>26,557,400</b>
PDAA	28,203,819	26,557,400
<b>10.093 / VOLUNTARY PUBLIC ACCESS AND HABITAT INCENTIVE PROGRAM</b>	<b>801,080</b>	<b>0</b>
PMAA	801,080	0
<u>DEPARTMENT OF COMMERCE, NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION</u>		
<b>11.549 / STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM</b>	<b>451,065</b>	<b>0</b>
RFAA	451,065	0
<u>DEPARTMENT OF DEFENSE</u>		
<b>12.620 / TROOPS TO TEACHERS GRANT PROGRAM</b>	<b>181,782</b>	<b>0</b>
DAAA	25,472	0
DAAA / PASS-THROUGH FROM STATE OF OKLAHOMA (N00244-17-1-0033):	156,310	0
<u>DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU</u>		
<b>12.401 / NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&amp;M) PROJECTS</b>	<b>16,911,365</b>	<b>0</b>
OAAA	16,911,365	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION		
CFDA OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
<b>12.400 / MILITARY CONSTRUCTION, NATIONAL GUARD</b>	<b>43,423</b>	<b>0</b>
OAAA	43,423	0
<u>DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY</u>		
<b>12.900 / LANGUAGE GRANT PROGRAM</b>	<b>63,648</b>	<b>0</b>
GFBA	63,648	0
<b>12.902 / INFORMATION SECURITY GRANTS</b>	<b>262,989</b>	<b>0</b>
GFCA	262,989	0
<b>12.901 / MATHEMATICAL SCIENCES GRANTS</b>	<b>1,784</b>	<b>0</b>
GFEA	1,784	0
<u>DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT</u>		
<b>12.617 / ECONOMIC ADJUSTMENT ASSISTANCE FOR STATE GOVERNMENTS</b>	<b>1,559,962</b>	<b>0</b>
EDAA	1,559,962	0
<b>12.614 / COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR ADVANCE PLANNING AND ECONOMIC DIVERSIFICATION</b>	<b>634,249</b>	<b>0</b>
GJJA	634,249	0
<u>DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE</u>		
<b>12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING</b>	<b>216,653</b>	<b>0</b>
GGBA	4,890	0
GYAA	180,692	0
GFCA / PASS-THROUGH FROM TECHNOLOGY STUDENT ASSOCIATION (EMAIL DATED 1/24/2018):	31,071	0
<b>12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM</b>	<b>43,238,778</b>	<b>749,025</b>
GGBA	43,231,652	749,025
OAAA	7,126	0
<u>DEPARTMENT OF EDUCATION</u>		
<b>84.412 / RACE TO THE TOP EARLY LEARNING CHALLENGE</b>	<b>4,427,350</b>	<b>606,301</b>
IHAA	4,427,350	606,301
<b>84.424 / STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>	<b>1,689,725</b>	<b>1,575,608</b>
DAAA	1,689,725	1,575,608
<u>DEPARTMENT OF EDUCATION, OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION</u>		
<b>84.002 / ADULT EDUCATION - BASIC GRANTS TO STATES</b>	<b>6,197,354</b>	<b>5,282,296</b>
DAAA	6,197,354	5,282,296
<b>84.048 / CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES</b>	<b>14,413,251</b>	<b>5,422,626</b>
GJAA	14,413,251	5,422,626
<u>DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</u>		
<b>84.010 / TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES</b>	<b>147,174,425</b>	<b>144,696,514</b>
DAAA	147,174,425	144,696,514
<b>84.013 / TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH</b>	<b>487,583</b>	<b>487,583</b>
DAAA	487,583	487,583
<b>84.184 / SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES-NATIONAL PROGRAMS)</b>	<b>33,710</b>	<b>0</b>
DAAA	33,710	0
<b>84.196 / EDUCATION FOR HOMELESS CHILDREN AND YOUTH</b>	<b>656,291</b>	<b>520,774</b>
DAAA	656,291	520,774
<b>84.206 / JAVITS GIFTED AND TALENTED STUDENTS EDUCATION</b>	<b>340,801</b>	<b>206,654</b>
DAAA	340,801	206,654
<b>84.287 / TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS</b>	<b>8,906,165</b>	<b>8,352,618</b>
DAAA	8,906,165	8,352,618
<b>84.358 / RURAL EDUCATION</b>	<b>536,922</b>	<b>508,683</b>
DAAA	536,922	508,683
<b>84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>	<b>10,006,207</b>	<b>8,299,996</b>
DAAA	8,796,880	8,263,382
GFBA	294,063	0
GFCA	638,937	36,614
GFEA	-137	0
GGJA	47,760	0
GYAA	111,683	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA AT LINCOLN (24-1708-0112-003):	30,202	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF NEBRASKA AT LINCOLN (24-1708-0112-003_AMD01):	86,819	0
<b>84.366 / MATHEMATICS AND SCIENCE PARTNERSHIPS</b>	<b>1,131,859</b>	<b>1,095,222</b>
DAAA	1,102,590	1,095,222
GKAA / PASS-THROUGH FROM EAGLE COUNTY SCHOOL DISTRICT (102214):	29,269	0
<b>84.369 / GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES</b>	<b>6,900,743</b>	<b>0</b>
DAAA	6,900,743	0
<b>84.377 / SCHOOL IMPROVEMENT GRANTS</b>	<b>3,039,538</b>	<b>2,747,588</b>
DAAA	3,039,538	2,747,588
<b>84.004 / CIVIL RIGHTS TRAINING AND ADVISORY SERVICES (ALSO KNOWN AS EQUITY ASSISTANCE CENTERS)</b>	<b>1,647,435</b>	<b>0</b>
GTAA	1,647,435	0
<b>84.011 / MIGRANT EDUCATION STATE GRANT PROGRAM</b>	<b>7,026,472</b>	<b>5,492,098</b>
DAAA	7,026,472	5,492,098
<b>84.144 / MIGRANT EDUCATION COORDINATION PROGRAM</b>	<b>107,704</b>	<b>74,406</b>
DAAA	107,704	74,406
<b>84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMELY IMPROVING TEACHER QUALITY STATE GRANTS)</b>	<b>22,755,353</b>	<b>21,154,733</b>
DAAA	21,936,239	21,154,733
GAAA	768,498	0
GFEA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (00-CO02-SEED2016):	-103	0
GFEA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (00-CO02-SEED2017-CAMP):	7,840	0
GFEA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (00-CO02-SEED2017-CRWPPD):	18,027	0
GFEA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (00-CO02-SEED2017-ILI):	4,329	0
GFEA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (00-CO02-SEED2017-CAMP_AMD):	10,833	0
GGBA / PASS-THROUGH FROM NATIONAL WRITING PROJECT (03-CO03-SEED2017-ILI):	9,690	0
<b>84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM</b>	<b>1,238,808</b>	<b>65,564</b>
GFBA	346,128	0
GTAA	409,315	0
GYAA	417,801	0
GGJA / PASS-THROUGH FROM KANSAS STATE UNIVERSITY (S149A140021):	65,564	65,564
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>		
<b>84.334 / GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS</b>	<b>4,844,164</b>	<b>0</b>
GAAA	4,665,096	0
GFCA	179,068	0

STATE OF COLORADO  
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PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<b>84.015 / NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE AND INTERNATIONAL STUDIES PROGRAM AND FOREIGN LANGUAGE AND AREA STUDIES FELLOWSHIP PROGRAM</b>	<b>2,533</b>	<b>2,533</b>
GGJA / PASS-THROUGH FROM OHIO STATE UNIVERSITY (P015A140127):	2,533	2,533
<b>84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED</b>	<b>243,110</b>	<b>0</b>
GFEA	243,110	0
<b>84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS</b>	<b>193,155</b>	<b>0</b>
GFBA	88,088	0
GGBA	105,067	0
<b>84.335 / CHILD CARE ACCESS MEANS PARENTS IN SCHOOL</b>	<b>659,205</b>	<b>58,117</b>
GFCA	90,443	0
GGBA	186,361	58,117
GJJA	271,439	0
GJLA	92,567	0
GSAA	18,395	0
<b>84.220 / CENTERS FOR INTERNATIONAL BUSINESS EDUCATION</b>	<b>221,136</b>	<b>0</b>
GFEA	221,136	0
<b>84.116 / FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION</b>	<b>26,467</b>	<b>25,614</b>
GJAA / PASS-THROUGH FROM QUINSIGAMOND COMMUNITY COLLEGE (5710004016-01):	25,614	25,614
GJDA / PASS-THROUGH FROM GEORGIA TECH CAMI (P116F140452):	853	0
<b>84.382 / STRENGTHENING MINORITY-SERVING INSTITUTIONS</b>	<b>362,447</b>	<b>0</b>
GSAA	362,447	0
<b>84.021 / OVERSEAS PROGRAMS - GROUP PROJECTS ABROAD</b>	<b>85,962</b>	<b>0</b>
GTAA	85,962	0
<b>84.031 / HIGHER EDUCATION INSTITUTIONAL AID</b>	<b>3,584,947</b>	<b>0</b>
GFCA	278,056	0
GGJA	1,864,456	0
GJDA	426,757	0
GJEA	97,527	0
GJHA	529,452	0
GJMA	1,996	0
GJRA	386,703	0
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>		
<b>84.323 / SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT</b>	<b>996,757</b>	<b>160,201</b>
DAAA	996,757	160,201
<b>84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES</b>	<b>1,013,605</b>	<b>0</b>
GFEA	77,671	0
GKAA	712,368	0
GKAA / PASS-THROUGH FROM SALUS UNIVERSITY (UNC 88402-16-17):	223,566	0
<b>84.129 / REHABILITATION LONG-TERM TRAINING</b>	<b>189,519</b>	<b>0</b>
GKAA	189,519	0
<b>84.160 / TRAINING INTERPRETERS FOR INDIVIDUALS WHO ARE DEAF AND INDIVIDUALS WHO ARE DEAF-BLIND</b>	<b>320,266</b>	<b>0</b>
GKAA	320,266	0
<b>84.169 / INDEPENDENT LIVING STATE GRANTS</b>	<b>281,016</b>	<b>244,018</b>
KAVA	281,016	244,018
<b>84.181 / SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES</b>	<b>7,256,631</b>	<b>3,972,519</b>
IHAA	7,256,631	3,972,519
<b>84.187 / SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES</b>	<b>220,819</b>	<b>0</b>
KAVA	220,819	0
<b>84.418 / PROMOTING READINESS OF MINORS IN SUPPLEMENTAL SECURITY INCOME</b>	<b>1,056,307</b>	<b>0</b>
KAVA / PASS-THROUGH FROM UTAH (H418P130009):	1,056,307	0
<b>84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES</b>	<b>528,822</b>	<b>13,688</b>
DAAA	178,895	13,688
GFEA / PASS-THROUGH FROM WESTERN OREGON UNIVERSITY (TRSUB17.05):	25,339	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF OREGON (2244400_NCE):	229,966	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (5830-1526-00-A):	54,089	0
GFEA / PASS-THROUGH FROM WESTERN OREGON UNIVERSITY (TRSUB18.01):	40,533	0
<b>84.327 / SPECIAL EDUCATION EDUCATIONAL TECHNOLOGY MEDIA, AND MATERIALS FOR INDIVIDUALS WITH DISABILITIES</b>	<b>76,806</b>	<b>0</b>
DAAA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (H325A120003):	76,806	0
<b>84.126 / REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES</b>	<b>39,107,701</b>	<b>0</b>
KAVA	39,107,701	0
<b>84.177 / REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND</b>	<b>338,170</b>	<b>318,426</b>
KAVA	338,170	318,426
<u>DEPARTMENT OF EDUCATION, OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS</u>		
<b>84.032 / FEDERAL FAMILY EDUCATION LOANS</b>	<b>271,163,568</b>	<b>0</b>
GDA A	265,536,189	0
GKAA	5,627,379	0
<b>84.037 / PERKINS LOANS CANCELLATIONS</b>	<b>1,041,242</b>	<b>0</b>
GFBA	36,572	0
GFCA	3,073	0
GFEA	883,461	0
GJTA	2,915	0
GSAA	12,792	0
GTAA	102,429	0
<u>DEPARTMENT OF ENERGY</u>		
<b>81.136 / LONG-TERM SURVEILLANCE AND MAINTENANCE</b>	<b>204,153</b>	<b>0</b>
FAAA	153,035	0
Pkaa	51,118	0
<b>81.041 / STATE ENERGY PROGRAM</b>	<b>711,367</b>	<b>0</b>
EFAA	711,367	0
<b>81.042 / WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS</b>	<b>5,360,249</b>	<b>0</b>
EFAA	5,360,249	0
<b>81.119 / STATE ENERGY PROGRAM SPECIAL PROJECTS</b>	<b>196,942</b>	<b>0</b>
EFAA	196,942	0
<b>81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE</b>	<b>101,235</b>	<b>0</b>
GFCA	101,235	0

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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<b>81.106</b>	<b>TRANSFERT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS</b>	<b>187,088</b>	<b>0</b>
	RBAA / PASS-THROUGH FROM WESTERN GOVERNORS' ASSOCIATION (30-316-03D):	187,088	0
	<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</i>		
<b>93.600</b>	<b>HEAD START</b>	<b>7,155,122</b>	<b>0</b>
	GJHA	6,723,056	0
	IHAA	97,812	0
	GFEA / PASS-THROUGH FROM AMERICAN ACADEMY OF PEDIATRICS (719150 NRC):	13,221	0
	GFEA / PASS-THROUGH FROM AMERICAN ACADEMY OF PEDIATRICS (719150 NRC_AMD01):	-76	0
	GFEA / PASS-THROUGH FROM AMERICAN ACADEMY OF PEDIATRICS (719150 NRC_YR02_AMD01):	127,471	0
	GFEA / PASS-THROUGH FROM AMERICAN ACADEMY OF PEDIATRICS (719150 NRC_AMD02):	158,418	0
	GFEA / PASS-THROUGH FROM AMERICAN ACADEMY OF PEDIATRICS (719160 NRC):	259	0
	GFEA / PASS-THROUGH FROM CITY AND COUNTY OF DENVER (201735190):	34,961	0
<b>93.612</b>	<b>NATIVE AMERICAN PROGRAMS</b>	<b>77,815</b>	<b>0</b>
	GFEA	-52	0
	GFEA / PASS-THROUGH FROM CALIFORNIA RURAL INDIAN HEALTH BOARD (589YR7_MOD05):	77,867	0
<b>93.659</b>	<b>ADOPTION ASSISTANCE</b>	<b>16,962,923</b>	<b>16,719,965</b>
	IHAA	16,932,279	16,719,965
	GFEA / PASS-THROUGH FROM CHAPIN HALL AT THE UNIVERSITY OF CHICAGO (AWD-153974):	-4,418	0
	GFEA / PASS-THROUGH FROM CHAPIN HALL AT THE UNIVERSITY OF CHICAGO (AWD-164477):	35,062	0
<b>93.569</b>	<b>COMMUNITY SERVICES BLOCK GRANT</b>	<b>6,694,646</b>	<b>6,185,139</b>
	NLAA	6,637,748	6,185,139
	GJDA / PASS-THROUGH FROM CITY AND COUNTY OF DENVER (2015-22154-02):	56,898	0
<b>93.090</b>	<b>GUARDIANSHIP ASSISTANCE</b>	<b>635,211</b>	<b>574,467</b>
	IHAA	635,211	574,467
<b>93.092</b>	<b>AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM</b>	<b>894,857</b>	<b>510,393</b>
	IHAA	894,857	510,393
<b>93.556</b>	<b>PROMOTING SAFE AND STABLE FAMILIES</b>	<b>4,184,245</b>	<b>3,555,267</b>
	IHAA	4,184,245	3,555,267
<b>93.563</b>	<b>CHILD SUPPORT ENFORCEMENT</b>	<b>57,071,744</b>	<b>44,410,732</b>
	IHAA	57,071,744	44,410,732
<b>93.564</b>	<b>CHILD SUPPORT ENFORCEMENT RESEARCH</b>	<b>120,893</b>	<b>57,589</b>
	IHAA	120,893	57,589
<b>93.568</b>	<b>LOW-INCOME HOME ENERGY ASSISTANCE</b>	<b>55,791,457</b>	<b>42,241,728</b>
	IHAA	55,791,457	42,241,728
<b>93.590</b>	<b>COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS</b>	<b>570,751</b>	<b>384,668</b>
	IHAA	570,751	384,668
<b>93.599</b>	<b>CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)</b>	<b>477,232</b>	<b>0</b>
	IHAA	477,232	0
<b>93.603</b>	<b>ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS</b>	<b>274,073</b>	<b>0</b>
	IHAA	274,073	0
<b>93.643</b>	<b>CHILDREN'S JUSTICE GRANTS TO STATES</b>	<b>368,843</b>	<b>0</b>
	IHAA	368,843	0
<b>93.645</b>	<b>STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM</b>	<b>4,251,868</b>	<b>3,828,962</b>
	IHAA	4,251,868	3,828,962
<b>93.667</b>	<b>SOCIAL SERVICES BLOCK GRANT</b>	<b>26,207,909</b>	<b>20,430,088</b>
	IHAA	26,207,909	20,430,088
<b>93.669</b>	<b>CHILD ABUSE AND NEGLECT STATE GRANTS</b>	<b>426,129</b>	<b>0</b>
	IHAA	426,129	0
<b>93.670</b>	<b>CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES</b>	<b>661,591</b>	<b>198,883</b>
	IHAA	661,591	198,883
<b>93.671</b>	<b>FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES</b>	<b>1,784,625</b>	<b>1,655,360</b>
	IHAA	1,784,625	1,655,360
<b>93.674</b>	<b>CHAFEE FOSTER CARE INDEPENDENCE PROGRAM</b>	<b>1,981,476</b>	<b>1,478,388</b>
	IHAA	1,981,476	1,478,388
<b>93.586</b>	<b>STATE COURT IMPROVEMENT PROGRAM</b>	<b>537,527</b>	<b>75,478</b>
	JAAA	537,527	75,478
<b>93.551</b>	<b>ABANDONED INFANTS</b>	<b>43,856</b>	<b>0</b>
	JAAA	43,856	0
<b>93.597</b>	<b>GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS</b>	<b>144,988</b>	<b>0</b>
	JAAA	144,988	0
<b>93.235</b>	<b>TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM</b>	<b>1,002,497</b>	<b>847,534</b>
	DAAA	1,002,497	847,534
<b>93.658</b>	<b>FOSTER CARE TITLE IV-E</b>	<b>85,809,169</b>	<b>69,595,831</b>
	IHAA	85,809,169	69,595,831
	GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10044957_YR03):	-4,155	0
<b>93.566</b>	<b>REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS</b>	<b>6,265,987</b>	<b>5,545,263</b>
	IHAA	6,265,987	5,545,263
<b>93.576</b>	<b>REFUGEE AND ENTRANT ASSISTANCE DISCRETIONARY GRANTS</b>	<b>227,514</b>	<b>227,514</b>
	IHAA	227,514	227,514
<b>93.583</b>	<b>REFUGEE AND ENTRANT ASSISTANCE WILSON/FISH PROGRAM</b>	<b>1,998,843</b>	<b>1,457,600</b>
	IHAA	1,998,843	1,457,600
<b>93.584</b>	<b>REFUGEE AND ENTRANT ASSISTANCE TARGETED ASSISTANCE GRANTS</b>	<b>428,052</b>	<b>428,052</b>
	IHAA	428,052	428,052
	<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY</i>		
<b>93.226</b>	<b>RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES</b>	<b>2,711</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM OREGON HEALTH SCIENCES UNIVERSITY (9008531_UCDENVER_AMD05):	2,711	0
	<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY</i>		
<b>93.240</b>	<b>STATE CAPACITY BUILDING</b>	<b>370,714</b>	<b>0</b>
	FAAA	370,714	0
	<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION</i>		
<b>93.079</b>	<b>COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE</b>	<b>80,000</b>	<b>0</b>
	DAAA	80,000	0
<b>93.069</b>	<b>PUBLIC HEALTH EMERGENCY PREPAREDNESS</b>	<b>715,747</b>	<b>663,263</b>
	FAAA	715,747	663,263
<b>93.070</b>	<b>ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE</b>	<b>1,036,279</b>	<b>0</b>
	FAAA	855,173	0
	FAAA / PASS-THROUGH FROM UTAH DEPT OF HEALTH (143704):	181,106	0
<b>93.073</b>	<b>BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE</b>	<b>667,163</b>	<b>79,242</b>
	FAAA	672,445	79,242
	GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3663A-1):	-162	0
	GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3663A-2):	-12,421	0

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	GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3663A-3):	7,301	0
93.074	HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	10,869,860	6,472,674
	FAAA	10,869,860	6,472,674
93.094	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION	791,265	62,772
	FAAA	791,265	62,772
93.116	PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	257,042	93,886
	FAAA	257,042	93,886
93.136	INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	3,823,795	947,485
	FAAA	3,697,333	940,969
	FAAA / PASS-THROUGH FROM UNIV OF FL (UFDSP00011613):	126,462	6,516
93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM	1,975,391	28,093
	FAAA	165,453	0
	GFEA	1,709,572	28,093
	GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-200-802-17-02):	1	0
	GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-200-802-18-01):	87,866	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CINCINNATI (010412-030):	12,499	0
93.268	IMMUNIZATION COOPERATIVE AGREEMENTS	53,564,293	52,351,840
	FAAA	53,564,293	52,351,840
93.323	EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	3,280,106	687,905
	FAAA	3,280,106	687,905
93.521	THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPACITY IN THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE (ELC) AND EMERGING INFECTIONS PROGRAM (EIP) COOPERATIVE AGREEMENTS; PPHF	1,448,337	35,691
	FAAA	1,448,337	35,691
93.524	BUILDING CAPACITY OF THE PUBLIC HEALTH SYSTEM TO IMPROVE POPULATION HEALTH THROUGH NATIONAL, NON-PROFIT ORGANIZATIONS- FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	6,176	0
	FAAA / PASS-THROUGH FROM ASSOC OF STATE AND TERRITORIAL HEALTH OFFICIALS (83-12303):	6,176	0
93.539	PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	2,619,983	850,665
	FAAA	2,619,983	850,665
93.753	CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	243,417	74,361
	FAAA	243,417	74,361
93.755	SURVEILLANCE FOR DISEASES AMONG IMMIGRANTS AND REFUGEES FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	1,012,795	387
	FAAA	20,346	0
	IHAA	992,449	387
93.815	DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	703,788	0
	FAAA	703,788	0
93.875	ASSISTANCE FOR ORAL DISEASE PREVENTION AND CONTROL	315,358	3,599
	FAAA	315,358	3,599
93.944	HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	830,619	426,559
	FAAA	830,619	426,559
93.945	ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	2,300,287	70,517
	FAAA	2,300,287	70,517
93.946	COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	244,156	0
	FAAA	244,156	0
93.084	PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	-2,074	0
	GFEA / PASS-THROUGH FROM NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (C871):	-2,074	0
93.315	RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION	491,837	137,251
	FAAA	491,837	137,251
93.067	GLOBAL AIDS	76,083	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9832SC_AMD02):	76,083	0
93.068	CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	144,615	0
	FAAA	144,615	0
93.270	VIRAL HEPATITIS PREVENTION AND CONTROL	160,307	1,455
	FAAA	160,307	1,455
93.283	CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	1,429,402	155,110
	FAAA	1,417,885	155,110
	GFEA	4,517	0
	GFEA / PASS-THROUGH FROM AMERICAN CANCER SOCIETY (ACS#41241):	7,000	0
93.424	NON-ACA/PPHF COBUILDING CAPACITY OF THE PUBLIC HEALTH SYSTEM TO IMPROVE POPULATION HEALTH THROUGH NATIONAL NONPROFIT ORGANIZATIONS	27,643	0
	FAAA / PASS-THROUGH FROM ASSOC OF STATE AND TERRITORIAL HEALTH OFFICIALS (63-10604):	27,643	0
93.733	CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE IÇO FINANCED IN PART BY THE PREVENTION AND PUBLIC HEALTH FUND (PPHF)	935,961	21,403
	FAAA	935,961	21,403
93.745	PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS IÇO SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUND	95,077	0
	FAAA	95,077	0
93.940	HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	5,704,557	511,921
	FAAA	5,704,557	511,921
93.977	SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	1,263,155	118,663
	FAAA	1,263,155	118,663
93.939	HIV PREVENTION ACTIVITIES NON-GOVERNMENTAL ORGANIZATION BASED	-389	0
	GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E3979-1A):	-389	0
93.752	CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	3,488,341	366,984
	FAAA	3,488,341	366,984
93.314	EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	149,879	0
	FAAA	149,879	0

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
FEDERAL AGENCY, MAJOR SUBDIVISION		
CFDA OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		
<b>93.305 / PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE-BASED TOBACCO CONTROL PROGRAMS-FINANCED</b>	<b>1,118,321</b>	<b>0</b>
IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	1,118,321	0
FAAA		
<b>93.317 / EMERGING INFECTIONS PROGRAMS</b>	<b>2,660,027</b>	<b>229,730</b>
FAAA	2,660,027	229,730
<b>93.336 / BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM</b>	<b>176,528</b>	<b>0</b>
FAAA	176,528	0
<b>93.758 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)</b>	<b>1,844,627</b>	<b>599,800</b>
FAAA	1,844,627	599,800
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>		
<b>93.881 / THE HEALTH INSURANCE ENFORCEMENT AND CONSUMER PROTECTIONS GRANT PROGRAM</b>	<b>786,605</b>	<b>0</b>
SFAA	786,605	0
<b>93.511 / AFFORDABLE CARE ACT (ACA) GRANTS TO STATES FOR HEALTH INSURANCE PREMIUM REVIEW</b>	<b>539,803</b>	<b>0</b>
SFAA	539,803	0
<b>93.829 / SECTION 223 DEMONSTRATION PROGRAMS TO IMPROVE COMMUNITY MENTAL HEALTH SERVICES</b>	<b>-282,681</b>	<b>0</b>
UHAA	-282,681	0
<b>93.628 / AFFORDABLE CARE ACT IMPLEMENTATION SUPPORT FOR STATE DEMONSTRATIONS TO INTEGRATE CARE FOR MEDICARE-MEDICAID ENROLLEES</b>	<b>719,984</b>	<b>0</b>
UHAA	719,984	0
<b>93.791 / MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION</b>	<b>4,158,452</b>	<b>0</b>
UHAA	4,158,452	0
<b>93.638 / ACA-TRANSFORMING CLINICAL PRACTICE INITIATIVE: PRACTICE TRANSFORMATION NETWORKS (PTNS)</b>	<b>2,357,298</b>	<b>0</b>
UHAA	2,357,298	0
<b>93.627 / AFFORDABLE CARE ACT: TESTING EXPERIENCE AND FUNCTIONAL ASSESSMENT TOOLS</b>	<b>445,451</b>	<b>0</b>
UHAA	445,451	0
<b>93.767 / CHILDREN'S HEALTH INSURANCE PROGRAM</b>	<b>299,473,269</b>	<b>410,481</b>
UHAA	299,473,269	410,481
<b>93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE</b>	<b>267,011</b>	<b>0</b>
FAAA	267,011	0
<b>93.634 / ACA SUPPORT FOR OMBUDSMAN AND BENEFICIARY COUNSELING PROGRAMS FOR STATES PARTICIPATING IN THE MEDICARE-MEDICAID FINANCIAL ALIGNMENT INITIATIVE</b>	<b>147,041</b>	<b>145,371</b>
IHAA	147,041	145,371
<b>93.644 / ADULT MEDICAID QUALITY: IMPROVING MATERNAL AND INFANT HEALTH OUTCOMES IN MEDICAID AND CHIP</b>	<b>57,618</b>	<b>0</b>
UHAA	57,618	0
<b>93.624 / ACA - STATE INNOVATION MODELS: FUNDING FOR MODEL DESIGN AND MODEL TESTING ASSISTANCE</b>	<b>14,989,843</b>	<b>109,454</b>
UHAA	14,989,843	109,454
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION</u>		
<b>93.448 / FOOD SAFETY AND SECURITY MONITORING PROJECT</b>	<b>709,616</b>	<b>0</b>
FAAA	709,616	0
<b>93.876 / ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS</b>	<b>75,297</b>	<b>0</b>
FAAA	75,297	0
<b>93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH</b>	<b>1,929,326</b>	<b>0</b>
BIAA	938,808	0
FAAA	953,558	0
BIAA / PASS-THROUGH FROM ASSOCIATION OF FOOD AND DRUG OFFICIALS (G-1703-00379):	11,539	0
FAAA / PASS-THROUGH FROM ASSOC OF FOOD AND DRUG (G-MP-1611-03756):	1,224	0
FAAA / PASS-THROUGH FROM ASSOC OF FOOD AND DRUG (G-SP-1611-03760):	3,517	0
FAAA / PASS-THROUGH FROM ASSOC OF FOOD AND DRUG (G-T-1612-00258):	5,165	0
FAAA / PASS-THROUGH FROM ASSOC OF FOOD AND DRUG (G-MT-1612-00508):	15,515	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>		
<b>93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS</b>	<b>892,282</b>	<b>6,660</b>
FAAA	374,077	6,660
GFEA	349,226	0
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-150-17-02):	96,145	0
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-155-17-02):	4,955	0
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-160-16-08_AMD01):	6,434	0
GFEA / PASS-THROUGH FROM TEXAS HEALTH INSTITUTE (AWD-160136):	1	0
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-155-081-03):	45,196	0
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-600-150-15-01):	7,463	0
GFEA / PASS-THROUGH FROM ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-600-15-14-02):	8,785	0
<b>93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN</b>	<b>105,651</b>	<b>99,419</b>
FAAA	105,651	99,419
<b>93.130 / COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES</b>	<b>187,891</b>	<b>0</b>
FAAA	187,891	0
<b>93.165 / GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM</b>	<b>981,464</b>	<b>981,464</b>
FAAA	981,464	981,464
<b>93.236 / GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES</b>	<b>459,568</b>	<b>218,645</b>
FAAA	459,568	218,645
<b>93.917 / HIV CARE FORMULA GRANTS</b>	<b>23,024,869</b>	<b>1,544,796</b>
FAAA	23,024,869	1,544,796
<b>93.994 / MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES</b>	<b>6,665,666</b>	<b>3,474,583</b>
FAAA	6,665,666	3,474,583
<b>93.191 / GRADUATE PSYCHOLOGY EDUCATION</b>	<b>178,318</b>	<b>0</b>
GPCA	178,318	0
<b>93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH</b>	<b>467,813</b>	<b>0</b>
GFEA	467,813	0
<b>93.107 / AREA HEALTH EDUCATION CENTERS</b>	<b>727,914</b>	<b>592,407</b>
GFEA	727,914	592,407
<b>93.117 / PREVENTIVE MEDICINE AND PUBLIC HEALTH RESIDENCY TRAINING PROGRAM, INTEGRATIVE MEDICINE PROGRAM, AND NATIONAL CENTER FOR INTEGRATIVE PRIMARY HEALTHCARE</b>	<b>422,404</b>	<b>0</b>
GFEA	422,404	0
<b>93.145 / HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE</b>	<b>570,606</b>	<b>0</b>
GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8705 (BPO10461)):	-1,386	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8715* (BPO10572)):	-30,836	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8715_AMD01):	-5,096	0
GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8705_AMD04):	231,379	0



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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8705_AMD02):	834	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF WASHINGTON (UWSC8715_AMD03):	375,711	0
<b>93.516</b>	<b>93.516 / PUBLIC HEALTH TRAINING CENTERS PROGRAM</b>	<b>742,220</b>	<b>220,251</b>
	GFEA	742,220	220,251
<b>93.884</b>	<b>93.884 / GRANTS FOR PRIMARY CARE TRAINING AND ENHANCEMENT</b>	<b>226,552</b>	<b>0</b>
	GFEA	-5,184	0
	GJLA	231,736	0
<b>93.924</b>	<b>93.924 / RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS</b>	<b>333,914</b>	<b>173,712</b>
	GFEA	333,914	173,712
<b>93.914</b>	<b>93.914 / HIV EMERGENCY RELIEF PROJECT GRANTS</b>	<b>68,599</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM COLORADO NONPROFIT DEVELOPMENT CENTER (H89HA00027):	68,599	0
<b>93.408</b>	<b>93.408 / ARRA - NURSE FACULTY LOAN PROGRAM</b>	<b>2,008</b>	<b>0</b>
	GFEA	2,008	0
<b>93.223</b>	<b>93.223 / DEVELOPMENT AND COORDINATION OF RURAL HEALTH SERVICES</b>	<b>230,067</b>	<b>0</b>
	FAAA	230,067	0
<b>93.247</b>	<b>93.247 / ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM</b>	<b>557,322</b>	<b>178,851</b>
	GFEA	557,322	178,851
<b>93.365</b>	<b>93.365 / SICKLE CELL TREATMENT DEMONSTRATION PROGRAM</b>	<b>8,526</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2014HRSA-UOCD-4):	8,526	0
<b>93.732</b>	<b>93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS</b>	<b>418,961</b>	<b>0</b>
	GTA	418,961	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE</u>			
<b>93.228</b>	<b>93.228 / INDIAN HEALTH SERVICE, HEALTH MANAGEMENT DEVELOPMENT PROGRAM</b>	<b>-8,173</b>	<b>-242</b>
	GFEA	-8,173	-242
<b>93.284</b>	<b>93.284 / INJURY PREVENTION PROGRAM FOR AMERICAN INDIANS AND ALASKAN NATIVES COOPERATIVE AGREEMENTS</b>	<b>352,235</b>	<b>0</b>
	GFEA	352,235	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH</u>			
<b>93.113</b>	<b>93.113 / ENVIRONMENTAL HEALTH</b>	<b>56,084</b>	<b>0</b>
	GFEA	56,084	0
<b>93.121</b>	<b>93.121 / ORAL DISEASES AND DISORDERS RESEARCH</b>	<b>43,739</b>	<b>0</b>
	GFEA	43,739	0
<b>93.173</b>	<b>93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS</b>	<b>363,646</b>	<b>0</b>
	GFEA	363,646	0
<b>93.242</b>	<b>93.242 / MENTAL HEALTH RESEARCH GRANTS</b>	<b>296,988</b>	<b>0</b>
	GFEA	296,988	0
<b>93.273</b>	<b>93.273 / ALCOHOL RESEARCH PROGRAMS</b>	<b>164,905</b>	<b>0</b>
	GFEA	148,829	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF DENVER (SC37653/PO156130):	16,076	0
<b>93.279</b>	<b>93.279 / DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS</b>	<b>190,395</b>	<b>0</b>
	GFEA	102,197	0
	GFEA / PASS-THROUGH FROM AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD02):	75,805	0
	GFEA / PASS-THROUGH FROM AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD03):	5,938	0
	GFEA / PASS-THROUGH FROM DENVER HEALTH AND HOSPITAL AUTHORITY (E4041A-1):	6,455	0
<b>93.310</b>	<b>93.310 / TRANS-NIH RESEARCH SUPPORT</b>	<b>427,514</b>	<b>0</b>
	GFEA	316,784	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MINNESOTA (N005259903_AMD03):	-710	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDSP00010649_AMD03):	52,839	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10045839-02):	58,601	0
<b>93.351</b>	<b>93.351 / RESEARCH INFRASTRUCTURE PROGRAMS</b>	<b>199,186</b>	<b>0</b>
	GFEA	199,186	0
<b>93.393</b>	<b>93.393 / CANCER CAUSE AND PREVENTION RESEARCH</b>	<b>50,564</b>	<b>4,220</b>
	FAAA / PASS-THROUGH FROM UNIVERSITY OF NEW MEXICO (3RBW7):	50,564	4,220
<b>93.395</b>	<b>93.395 / CANCER TREATMENT RESEARCH</b>	<b>-88</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM NRG ONCOLOGY FOUNDATION, INC (RABEN-YR.2):	-88	0
<b>93.398</b>	<b>93.398 / CANCER RESEARCH MANPOWER</b>	<b>533,115</b>	<b>32,457</b>
	GFEA	533,115	32,457
<b>93.837</b>	<b>93.837 / CARDIOVASCULAR DISEASES RESEARCH</b>	<b>1,447,546</b>	<b>0</b>
	GFBA	56,087	0
	GFEA	1,383,989	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110007):	2,447	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110007_AMD03):	5,023	0
<b>93.838</b>	<b>93.838 / LUNG DISEASES RESEARCH</b>	<b>2,112,148</b>	<b>11,590</b>
	GFEA	2,112,148	11,590
<b>93.846</b>	<b>93.846 / ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH</b>	<b>407,756</b>	<b>0</b>
	GFEA	407,756	0
<b>93.847</b>	<b>93.847 / DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH</b>	<b>509,530</b>	<b>0</b>
	GFEA	485,102	0
	GFEA / PASS-THROUGH FROM GEORGIA INSTITUTE OF TECHNOLOGY (30835-31):	8,246	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-AZ):	16,611	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF MICHIGAN (3000769682):	-429	0
<b>93.853</b>	<b>93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS</b>	<b>745,299</b>	<b>141,914</b>
	GFEA	745,299	141,914
<b>93.855</b>	<b>93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH</b>	<b>690,196</b>	<b>0</b>
	GFEA	636,077	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110009_AMD03):	7,637	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110236_AMD03):	5,111	0
	GFEA / PASS-THROUGH FROM BRIGHAM AND WOMENS HOSPITAL (110236_AMD04):	5,023	0
	GFEA / PASS-THROUGH FROM EMORY UNIVERSITY, ATLANTA (T811938):	36,348	0
<b>93.859</b>	<b>93.859 / BIOMEDICAL RESEARCH AND RESEARCH TRAINING</b>	<b>1,751,708</b>	<b>0</b>
	GFEA	1,751,708	0
<b>93.865</b>	<b>93.865 / CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH</b>	<b>836,470</b>	<b>172,915</b>
	GFEA	738,805	172,915
	GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (138406):	1,164	0
	GFEA / PASS-THROUGH FROM WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-16-92):	90	0
	GFEA / PASS-THROUGH FROM CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (139469):	84,468	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF PENNSYLVANIA (569219_AMD02):	11,943	0
<b>93.866</b>	<b>93.866 / AGING RESEARCH</b>	<b>484,751</b>	<b>0</b>
	GFEA	390,089	0
	GFCA / PASS-THROUGH FROM PIKES PEAK AREA COUNCIL OF GOV (UCC1617):	-965	0
	GFCA / PASS-THROUGH FROM PIKES PEAK AREA COUNCIL OF GOV (UCCS 1718):	95,627	0
<b>93.879</b>	<b>93.879 / MEDICAL LIBRARY ASSISTANCE</b>	<b>886,032</b>	<b>0</b>
	GFEA	777,357	0



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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GFEA / PASS-THROUGH FROM UNIVERSITY OF FLORIDA (UFDSP00010650_AMD02):	12,888	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10039576-01):	95,510	0
	GFEA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10019330-02):	277	0
	<b>93.350 / NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES</b>	<b>243,448</b>	<b>0</b>
	GFEA	243,448	0
	<b>93.839 / BLOOD DISEASES AND RESOURCES RESEARCH</b>	<b>30,745</b>	<b>0</b>
	GFEA	30,745	0
	<b>93.989 / INTERNATIONAL RESEARCH AND RESEARCH TRAINING</b>	<b>9,548</b>	<b>0</b>
	GFEA / PASS-THROUGH FROM UNIVERSITY OF SOUTHERN CALIFORNIA (93188938):	9,548	0
	<b>93.077 / FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH</b>	<b>1,053,378</b>	<b>643,963</b>
	FAAA	1,053,378	643,963
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF POPULATION AFFAIRS</u>		
	<b>93.217 / FAMILY PLANNING SERVICES</b>	<b>2,831,370</b>	<b>1,342,268</b>
	FAAA	2,831,370	1,342,268
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION</u>		
	<b>93.138 / PROTECTION AND ADVOCACY FOR INDIVIDUALS WITH MENTAL ILLNESS</b>	<b>251,079</b>	<b>10,948</b>
	FAAA	251,079	10,948
	<b>93.104 / COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)</b>	<b>3,469,335</b>	<b>2,043,424</b>
	IHAA	3,469,335	2,043,424
	<b>93.150 / PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)</b>	<b>949,107</b>	<b>897,596</b>
	IHAA	949,107	897,596
	<b>93.788 / OPIOID STR</b>	<b>6,849,969</b>	<b>3,748,371</b>
	IHAA	6,849,969	3,748,371
	<b>93.958 / BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES</b>	<b>7,475,104</b>	<b>6,161,099</b>
	IHAA	7,475,104	6,161,099
	<b>93.959 / BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE</b>	<b>26,756,803</b>	<b>20,603,244</b>
	IHAA	26,747,710	20,603,244
	GFEA / PASS-THROUGH FROM SIGNAL BEHAVIORAL HEALTH NETWORK (SIGNAL08-09):	4,689	0
	GFEA / PASS-THROUGH FROM SIGNAL BEHAVIORAL HEALTH NETWORK (SIGNAL09-10):	4,404	0
	<b>93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE</b>	<b>7,108,044</b>	<b>2,967,572</b>
	DAAA	1,358,220	881,413
	FAAA	179,857	0
	GFEA	504,853	56,793
	GJLA	117,207	0
	GTAA	39,585	0
	GZAA	104,697	0
	IHAA	3,671,132	2,029,366
	JAAA	1,132,493	0
	<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT</u>		
	<b>14.228 / COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII</b>	<b>8,575,907</b>	<b>7,947,717</b>
	NHAA	4,006,128	3,811,470
	NLAA	4,569,779	4,136,247
	<b>14.231 / EMERGENCY SOLUTIONS GRANT PROGRAM</b>	<b>1,611,304</b>	<b>1,518,325</b>
	NHAA	1,611,304	1,518,325
	<b>14.239 / HOME INVESTMENT PARTNERSHIPS PROGRAM</b>	<b>3,701,168</b>	<b>3,275,927</b>
	NHAA	3,701,168	3,275,927
	<b>14.241 / HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS</b>	<b>441,664</b>	<b>424,112</b>
	NHAA	441,664	424,112
	<b>14.267 / CONTINUUM OF CARE PROGRAM</b>	<b>7,164,951</b>	<b>1,175,045</b>
	NHBA	7,164,951	1,175,045
	<b>14.275 / HOUSING TRUST FUND</b>	<b>206,025</b>	<b>0</b>
	NHAA	206,025	0
	<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY</u>		
	<b>14.401 / FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL</b>	<b>495,610</b>	<b>0</b>
	SDAA	495,610	0
	<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER</u>		
	<b>14.171 / MANUFACTURED HOME DISPUTE RESOLUTION</b>	<b>11,853</b>	<b>0</b>
	NHAA	11,853	0
	<b>14.326 / PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FOR PERSONS WITH DISABILITIES</b>	<b>189,306</b>	<b>0</b>
	NHBA	189,306	0
	<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING</u>		
	<b>14.896 / FAMILY SELF-SUFFICIENCY PROGRAM</b>	<b>65,000</b>	<b>56,637</b>
	NHBA	65,000	56,637
	<u>DEPARTMENT OF JUSTICE, BUREAU OF JUSTICE ASSISTANCE</u>		
	<b>16.812 / SECOND CHANCE ACT REENTRY INITIATIVE</b>	<b>186,751</b>	<b>26,800</b>
	CAAA	69,276	0
	RDA	117,475	26,800
	<b>16.606 / STATE CRIMINAL ALIEN ASSISTANCE PROGRAM</b>	<b>1,500,000</b>	<b>0</b>
	CAAA	1,500,000	0
	<b>16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM</b>	<b>208,093</b>	<b>48,293</b>
	FAAA	208,093	48,293
	<b>16.585 / DRUG COURT DISCRETIONARY GRANT PROGRAM</b>	<b>757,116</b>	<b>0</b>
	JAAA	757,116	0
	<b>16.593 / RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS</b>	<b>180,293</b>	<b>0</b>
	RDA	180,293	0
	<b>16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM</b>	<b>1,546,489</b>	<b>859,880</b>
	RDA	1,515,235	859,880
	GFEA / PASS-THROUGH FROM CITY OF AURORA (2016-DJ-17-03-27-4):	31,254	0
	<b>16.745 / CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM</b>	<b>-27</b>	<b>0</b>
	RDA	-27	0
	<b>16.751 / EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM</b>	<b>34,373</b>	<b>0</b>
	RDA	34,373	0
	<b>16.828 / SWIFT, CERTAIN, AND FAIR (SCF) SUPERVISION PROGRAM: INCLUDING PROJECT HOPE</b>	<b>155,428</b>	<b>0</b>
	CAAA	155,428	0
	<b>16.816 / JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT</b>	<b>61,711</b>	<b>55,151</b>
	RDA	61,711	55,151
	<u>DEPARTMENT OF JUSTICE, BUREAU OF JUSTICE STATISTICS</u>		
	<b>16.550 / STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS</b>	<b>938</b>	<b>0</b>
	RDA	938	0
	<b>16.554 / NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)</b>	<b>268,377</b>	<b>104,000</b>
	RDA	268,377	104,000

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<u>DEPARTMENT OF JUSTICE, DRUG ENFORCEMENT ADMINISTRATION</u>			
	16.001 / LAW ENFORCEMENT ASSISTANCE NARCOTICS AND DANGEROUS DRUGS LABORATORY ANALYSIS	40,001	0
	RBAA	40,001	0
<u>DEPARTMENT OF JUSTICE, NATIONAL INSTITUTE OF JUSTICE</u>			
	16.741 / DNA BACKLOG REDUCTION PROGRAM	758,314	0
	REAA	758,314	0
	16.742 / PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	145,152	46,514
	RDAA	145,152	46,514
<u>DEPARTMENT OF JUSTICE, OFFICE FOR VICTIMS OF CRIME</u>			
	16.320 / SERVICES FOR TRAFFICKING VICTIMS	212,513	0
	IHAA	1,515	0
	JAAA	210,998	0
	16.575 / CRIME VICTIM ASSISTANCE	19,160,369	16,958,197
	RDAA	19,160,369	16,958,197
	16.576 / CRIME VICTIM COMPENSATION	4,892,077	4,585,049
	RDAA	4,892,077	4,585,049
	16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	275,313	175,210
	RDAA	275,313	175,210
	16.826 / VISION 21	28,800	0
	RDAA	28,800	0
<u>DEPARTMENT OF JUSTICE, OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION</u>			
	16.726 / JUVENILE MENTORING PROGRAM	51,480	0
	GGBA / PASS-THROUGH FROM NATIONAL 4-H COUNCIL (2016-JU-FX-0022):	29,680	0
	GGBA / PASS-THROUGH FROM NATIONAL 4-H COUNCIL (2017-JU-FX-0016):	21,800	0
	16.523 / JUVENILE ACCOUNTABILITY BLOCK GRANTS	79,212	18,389
	RDAA	79,212	18,389
	16.540 / JUVENILE JUSTICE AND DELINQUENCY PREVENTION	571,804	124,434
	RDAA	571,804	124,434
<u>DEPARTMENT OF JUSTICE, OFFICE OF SEX OFFENDER SENTENCING, MONITORING, APPREHENDING, REGISTERING, AND TRACKING</u>			
	16.750 / SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	102,479	0
	RDAA	102,479	0
<u>DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS</u>			
	17.005 / COMPENSATION AND WORKING CONDITIONS	21,619	0
	FAAA	21,619	0
	17.002 / LABOR FORCE STATISTICS	1,445,876	0
	KAFA	1,445,876	0
<u>DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION</u>			
	17.603 / BROOKWOOD-SAGO GRANT	68,619	0
	PKAA	68,619	0
	17.602 / MINE HEALTH AND SAFETY EDUCATION AND TRAINING	228,910	0
	PKAA	228,910	0
<u>DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION</u>			
	17.504 / CONSULTATION AGREEMENTS	996,419	0
	GGBA	996,419	0
	17.502 / OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS	164,575	0
	GJLA	164,575	0
<u>DEPARTMENT OF STATE, BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS</u>			
	19.408 / ACADEMIC EXCHANGE PROGRAMS - TEACHERS	184,599	0
	GKAA / PASS-THROUGH FROM IREX (FY17-TEA-PK-UNC-01):	184,599	0
	19.400 / ACADEMIC EXCHANGE PROGRAMS - GRADUATE STUDENTS	5,341	0
	GGBA / PASS-THROUGH FROM INSTITUTE OF INTERNATIONAL EDUCATION (3216-CSU_2.9.17):	5,341	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</u>			
	15.229 / WILD HORSE AND BURRO RESOURCE MANAGEMENT	1,012,707	0
	CFAA	1,012,707	0
	15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	56,532	0
	GCAA	24,200	0
	GFEA	21,461	0
	GGBA	10,871	0
	15.232 / WILDLAND FIRE RESEARCH AND STUDIES	201,000	12,942
	GGBA	163,331	12,942
	GWAA	37,669	0
	15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT	840,530	0
	GGBA	502,953	0
	GWAA	19,915	0
	GZAA	5,334	0
	PMAA	312,328	0
	15.233 / FORESTS AND WOODLANDS RESOURCE MANAGEMENT	20,027	0
	GGBA	20,027	0
	15.236 / ENVIRONMENTAL QUALITY AND PROTECTION	607,287	0
	GWAA	9,311	0
	GYAA	37,832	0
	PKAA	560,144	0
	15.238 / CHALLENGE COST SHARE	9,464	0
	GGBA	9,464	0
	15.228 / BLM WILDLAND URBAN INTERFACE COMMUNITY FIRE ASSISTANCE	12,800	0
	CFAA	12,800	0
	15.225 / RECREATION AND VISITOR SERVICES	80,111	0
	GFEA	47,350	0
	GWAA	21,484	0
	PMAA	11,277	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION</u>			
	15.509 / TITLE II, COLORADO RIVER BASIN SALINITY CONTROL	444,706	115,916
	BCAA	247,373	115,916
	PMAA	197,333	0
	15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	58,793	0
	GGBA	52,649	0
	PEAA	6,144	0
	15.524 / RECREATION RESOURCES MANAGEMENT	769,360	0
	PMAA	769,360	0
	15.517 / FISH AND WILDLIFE COORDINATION ACT	49,125	0
	PMAA	49,125	0
	15.527 / SAN LUIS UNIT, CENTRAL VALLEY	18,655	0
	PMAA	18,655	0

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	<b>15.560 / SECURE WATER ACT TQO RESEARCH AGREEMENTS</b>	<b>16,045</b>	<b>0</b>
	GGBA	16,045	0
	<u>DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE</u>		
	<b>15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID</b>	<b>961,719</b>	<b>0</b>
	GCAA	961,719	0
	<b>15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT</b>	<b>52,323</b>	<b>0</b>
	GCAA	52,323	0
	<b>15.939 / NATIONAL HERITAGE AREA FEDERAL FINANCIAL ASSISTANCE</b>	<b>-4,681</b>	<b>0</b>
	GYAA / PASS-THROUGH FROM SANGRE DE CRISTO NATIONAL HERITAGE AREA (2016-02):	-4,681	0
	<b>15.944 / NATURAL RESOURCE STEWARDSHIP</b>	<b>12,788</b>	<b>0</b>
	PMAA	12,788	0
	<b>15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS TQO RESOURCES OF THE NATIONAL PARK SYSTEM</b>	<b>1,492,499</b>	<b>7,050</b>
	GFBA	8,284	7,050
	GFEA	150,518	0
	GGBA	1,145,485	0
	GZAA	6,974	0
	PMAA	-15	0
	GFEA / PASS-THROUGH FROM ROCKY MOUNTAIN COOPERATIVE ECOSYSTEM STU (P15AC00608_NCE02):	181,253	0
	<b>15.916 / OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING</b>	<b>1,503,731</b>	<b>1,025,076</b>
	PMAA	1,503,731	1,025,076
	<u>DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY</u>		
	<b>15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION</b>	<b>48,002</b>	<b>0</b>
	PEAA	48,002	0
	<b>15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS</b>	<b>1,083,976</b>	<b>583,800</b>
	GGBA	1,083,976	583,800
	<b>15.980 / NATIONAL GROUND-WATER MONITORING NETWORK</b>	<b>16,672</b>	<b>0</b>
	PEAA	16,672	0
	<u>DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER</u>		
	<b>64.018 / SHARING SPECIALIZED MEDICAL RESOURCES</b>	<b>-12,345</b>	<b>0</b>
	GFEA	-12,345	0
	<b>64.005 / GRANTS TO STATES FOR CONSTRUCTION OF STATE HOME FACILITIES</b>	<b>230,823</b>	<b>0</b>
	IHAA	230,823	0
	<b>64.014 / VETERANS STATE DOMICILIARY CARE</b>	<b>611,044</b>	<b>0</b>
	IHAA	611,044	0
	<b>64.015 / VETERANS STATE NURSING HOME CARE</b>	<b>31,633,438</b>	<b>0</b>
	GFEA	31	0
	IHAA	31,633,407	0
	<u>DEPARTMENT OF VETERANS AFFAIRS, VETERANS BENEFITS ADMINISTRATION</u>		
	<b>64.124 / ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE</b>	<b>2,985</b>	<b>0</b>
	GJBA	2,985	0
	<b>64.027 / POST-9/11 VETERANS EDUCATIONAL ASSISTANCE</b>	<b>2,668</b>	<b>0</b>
	GJEA	2,668	0
	<b>64.101 / BURIAL EXPENSES ALLOWANCE FOR VETERANS</b>	<b>131,618</b>	<b>0</b>
	OAAA	131,618	0
	<u>ENVIRONMENTAL PROTECTION AGENCY, OFFICE OF ENVIRONMENTAL INFORMATION</u>		
	<b>66.608 / ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE</b>	<b>300,368</b>	<b>0</b>
	FAAA	300,368	0
	<u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>		
	<b>30.013 / EMPLOYMENT DISCRIMINATION-TITLE II OF THE GENETIC INFORMATION NONDISCRIMINATION ACT OF 2008</b>	<b>355,739</b>	<b>0</b>
	SDAA	355,739	0
	<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>		
	<b>95.001 / HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM</b>	<b>255,202</b>	<b>0</b>
	RBAA	141,986	0
	REAA	109,562	0
	RBAA / PASS-THROUGH FROM EL PASO COUNTY SHERIFF'S OFFICE (G17RM0034A):	3,654	0
	<u>FEDERAL COMMUNICATIONS COMMISSION</u>		
	<b>32.001 / COMMUNICATIONS INFORMATION AND ASSISTANCE AND INVESTIGATION OF COMPLAINTS</b>	<b>201,815</b>	<b>0</b>
	IHAA	201,815	0
	<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>		
	<b>45.310 / GRANTS TO STATES</b>	<b>2,742,951</b>	<b>114,975</b>
	DAAA	2,742,951	114,975
	<b>45.301 / MUSEUMS FOR AMERICA</b>	<b>7,803</b>	<b>0</b>
	GCAA	7,803	0
	<u>LIBRARY OF CONGRESS</u>		
	<b>42.002 / COPYRIGHT SERVICE</b>	<b>45</b>	<b>0</b>
	GKAA	45	0
	<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>		
	<b>43.001 / SCIENCE</b>	<b>179,861</b>	<b>0</b>
	GFBA	131,860	0
	GGBA	48,001	0
	<u>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u>		
	<b>89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS</b>	<b>101,704</b>	<b>33,827</b>
	AAAA	101,704	33,827
	<u>NATIONAL ENDOWMENT FOR THE ARTS</u>		
	<b>45.025 / PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS</b>	<b>718,750</b>	<b>0</b>
	EDAA	712,000	0
	GSAA	6,750	0
	<b>45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS</b>	<b>34,156</b>	<b>0</b>
	GGBA	4,628	0
	GSAA	2,450	0
	GTAA	2,171	0
	GFBA / PASS-THROUGH FROM ARTS MIDWEST (00020012):	24,907	0
	<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>		
	<b>45.149 / PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS</b>	<b>247</b>	<b>0</b>
	GKAA	247	0
	<b>45.161 / PROMOTION OF THE HUMANITIES RESEARCH</b>	<b>94,410</b>	<b>0</b>
	GTAA	94,410	0
	<b>45.163 / PROMOTION OF THE HUMANITIES PROFESSIONAL DEVELOPMENT</b>	<b>8,070</b>	<b>0</b>
	GWAA	8,070	0
	<u>NATIONAL SCIENCE FOUNDATION</u>		
	<b>47.076 / EDUCATION AND HUMAN RESOURCES</b>	<b>1,818,132</b>	<b>52,071</b>
	GCAA	448,865	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GFBA	-56	0
	GFEA	504,995	0
	GGJA	39,958	0
	GJCA	138,998	0
	GJEA	71,151	0
	GJLA	122,131	0
	GKAA	108,187	0
	GTAA	377,514	52,071
	GJLA / PASS-THROUGH FROM UNIV. OF TULSA (14-2-1203355-94834):	6,389	0
<b>47.041 / ENGINEERING GRANTS</b>		<b>669,898</b>	<b>0</b>
	GFBA	9,252	0
	GFEA	21,729	0
	GSAA	638,917	0
<b>47.049 / MATHEMATICAL AND PHYSICAL SCIENCES</b>		<b>21,053</b>	<b>0</b>
	GKAA / PASS-THROUGH FROM AMERICAN PHYSICAL SOCIETY (70715):	21,053	0
<b>47.050 / GEOSCIENCES</b>		<b>103,041</b>	<b>0</b>
	GJEA	83,270	0
	GWAA	19,771	0
<b>47.070 / COMPUTER AND INFORMATION SCIENCE AND ENGINEERING</b>		<b>65,512</b>	<b>0</b>
	GGJA	65,512	0
<b>47.074 / BIOLOGICAL SCIENCES</b>		<b>64,506</b>	<b>0</b>
	GTAA	64,506	0
<u>OFFICE OF PERSONNEL MANAGEMENT</u>			
<b>27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM</b>		<b>327,447</b>	<b>0</b>
	GFEA	327,447	0
<u>SMALL BUSINESS ADMINISTRATION</u>			
<b>59.061 / STATE TRADE EXPANSION</b>		<b>197,244</b>	<b>0</b>
	EDAA	197,244	0
<b>59.037 / SMALL BUSINESS DEVELOPMENT CENTERS</b>		<b>2,110,934</b>	<b>0</b>
	EDAA	2,110,934	0
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
<b>90.401 / HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS</b>		<b>841,186</b>	<b>475,518</b>
	VAAA	841,186	475,518
<u>DEPARTMENT OF HOMELAND SECURITY, SCIENCE AND TECHNOLOGY</u>			
<b>97.061 / CENTERS FOR HOMELAND SECURITY</b>		<b>14,301</b>	<b>0</b>
	BEAA / PASS-THROUGH FROM TEXAS A&M (06-S140624):	14,301	0
<b>97.062 / SCIENTIFIC LEADERSHIP AWARDS</b>		<b>175,082</b>	<b>0</b>
	FAAA	175,082	0
<u>ENVIRONMENTAL PROTECTION AGENCY, OFFICE OF THE ADMINISTRATOR (OA)</u>			
<b>66.605 / PERFORMANCE PARTNERSHIP GRANTS</b>		<b>10,752,372</b>	<b>485,281</b>
	BPAA	306,849	0
	BDAA	72,762	0
	FAAA	10,372,761	485,281
<u>DEPARTMENT OF DEFENSE: , DEPARTMENT OF DEFENSE</u>			
<b>12.W911KB-10-2-0001 TO#0102 / JOINT BASE ELMENDORF/RICHARDSON COMPL...</b>		<b>1,651</b>	<b>0</b>
	GGBA	1,651	0
<b>12.W911KB-10-2-0001 TO#0150 / NATURAL RESOURCE STUDY SUPPORT WETLAN...</b>		<b>43,471</b>	<b>0</b>
	GGBA	43,471	0
<b>12.W911KB-10-2-0001 TO#0154 / ECOSYSTEM MONITORING STUDY, FORT WAIN...</b>		<b>-470</b>	<b>0</b>
	GGBA	-470	0
<b>12.W911KB-10-2-0001 TO#0156 / HISTORIC PRESERVATION STUDY SUPPORT</b>		<b>-1,682</b>	<b>0</b>
	GGBA	-1,682	0
<b>12.W911KB-10-2-0001 TO#0157 / SURVEYING FORT WAINWRIGHT'S BUILDING ...</b>		<b>9,409</b>	<b>0</b>
	GGBA	9,409	0
<b>12.W911KB-10-2-0001 TO#0158 / SECTION 106 HISTORIC BUILDINGS SURVEY...</b>		<b>13,829</b>	<b>0</b>
	GGBA	13,829	0
<b>12.W911KB-10-2-0001 TO#0160 / VEGETATION PLANNING LEVEL STUDY, FORT...</b>		<b>10,018</b>	<b>0</b>
	GGBA	10,018	0
<b>12.W911KB-10-2-0001 TO#0161 / WETLAND PLANNING LEVEL STUDIES, FORT ...</b>		<b>164,240</b>	<b>0</b>
	GGBA	164,240	0
<b>12.W911KB-10-2-0001 TO#0162 / INVASIVE PLANT SPECIES VEGETATION PLA...</b>		<b>29,394</b>	<b>0</b>
	GGBA	29,394	0
<b>12.W911KB-10-2-0001 TO#0168 / MIGRATORY BIRD NESTING HABITAT STUDY ...</b>		<b>70,941</b>	<b>0</b>
	GGBA	70,941	0
<b>12.W911KB-10-2-0001 TO#0170 / DONNELLY TRAINING AREA HISTORIC CONTEXT</b>		<b>18,320</b>	<b>0</b>
	GGBA	18,320	0
<b>12.W911KB-10-2-0001 TO#0171 / ARCHAEOLOGICAL STUDY FOR ARMY TRAININ...</b>		<b>-1,948</b>	<b>0</b>
	GGBA	-1,948	0
<b>12.W911KB-10-2-0001 TO#0178 / ICRMP DEVELOPMENT</b>		<b>118,921</b>	<b>0</b>
	GGBA	118,921	0
<b>12.W911KB-10-2-0001 TO#0180 / FWA ENVIRONMENTAL GIS SUPPORT</b>		<b>32,358</b>	<b>0</b>
	GGBA	32,358	0
<b>12.W911KB-10-2-0001 TO#0181 / RYFO ENVIRONMENTAL IMPACT STATEMENT</b>		<b>93,895</b>	<b>0</b>
	GGBA	93,895	0
<b>12.W911KB-10-2-0001 TO#0184 / BAX SDZ MONITORING</b>		<b>38,827</b>	<b>0</b>
	GGBA	38,827	0
<b>12.W911KB-10-2-0001 TO#0185 / SECTION 106 MITIGATION REQUIRING REEV...</b>		<b>53,907</b>	<b>0</b>
	GGBA	53,907	0
<b>12.W911KB-10-2-0001 TO#0186 / SECTION 106 HISTORIC CONTEXT AND SURV...</b>		<b>54,064</b>	<b>0</b>
	GGBA	54,064	0
<b>12.W911KB-10-2-0001 TO#0187 / SURVEYING FWA BUILDINGS AND STRUCTURES</b>		<b>30,478</b>	<b>0</b>
	GGBA	30,478	0
<b>12.W911KB-10-2-0001 TO#0188 / WETLAND PLANNING LEVEL STUDIES</b>		<b>116,782</b>	<b>0</b>
	GGBA	116,782	0
<b>12.W911KB-10-2-0001 TO#0189 / ARCHAEOLOGICAL SURVEYS FOR FOREST MAN...</b>		<b>20,673</b>	<b>0</b>
	GGBA	20,673	0
<b>12.W911KB-10-2-0001 TO#0190 / VEGETATION PLS</b>		<b>45,968</b>	<b>0</b>
	GGBA	45,968	0
<b>12.W911KB-10-2-0001 TO#0191 / MEW GULL STUDY</b>		<b>64,737</b>	<b>0</b>
	GGBA	64,737	0
<b>12.W911KB-10-2-0001 TO#0192 / EVALUATING BAT HABITAT ON DONNELLY TR...</b>		<b>98,841</b>	<b>0</b>
	GGBA	98,841	0
<b>12.W911KB-10-2-0001 TO#0193 / SECTION 106 ARCHAEOLOGICAL STUDY FOR ...</b>		<b>38,218</b>	<b>0</b>
	GGBA	38,218	0

STATE OF COLORADO  
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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
		12.W911KB-10-2-0001	TO#0194 / SECTION 106 ARCHAEOLOGICAL SURVEY FOR...	32,879	0
		GGBA		32,879	0
		12.W911KB-10-2-0001	TO#0195 / SECTION 106 ARCHAEOLOGICAL SURVEY FOR...	19,662	0
		GGBA		19,662	0
		12.W911KB-10-2-0001	TO#0196 / SECTION 106 HISTORIC ARCHITECTURAL SU...	31,424	0
		GGBA		31,424	0
		12.W911KB-10-2-0001	TO#0197 / SECTION 106 HISTORIC ARCHITECTURE AND...	40,743	0
		GGBA		40,743	0
		12.W911KB-10-2-0001	TO#0198 / SECTION 106 HISTORIC BUILDING SURVEY ...	33,530	0
		GGBA		33,530	0
		12.W911KB-10-2-0001	TO#0199 / SECTION 106 ARCHAEOLOGICAL SURVEYS FO...	67,353	0
		GGBA		67,353	0
		12.W911KB-10-2-0001	TO#0200 / SECTION 106 ARCHAEOLOGICAL STUDY FOR ...	54,805	0
		GGBA		54,805	0
		12.W911KB-10-2-0001	TO#0201 / SECTION 106 ARCHAEOLOGICAL SITE EVALU...	46,539	0
		GGBA		46,539	0
		12.W911KB-10-2-0001	TO#0202 / MITIGATION OF MIGRATORY BIRD FLIGHT R...	28,404	0
		GGBA		28,404	0
		12.W911KB-10-2-0001	TO#0203 / TFTA KING SALMON HABITAT STUDY	35,306	0
		GGBA		35,306	0
		12.W911KB-10-2-0001	TO#0204 / ECOSYSTEM MONITORING STUDY	42,036	0
		GGBA		42,036	0
		12.W911KB-10-2-0001	TO#0205 / FAUNA PLS FOR AVIAN SPECIES AND DISTR...	20,363	0
		GGBA		20,363	0
		12.W911KB-10-2-0001	TO#0208 / DTA SUSTAINABLE RANGE STUDY	23,230	0
		GGBA		23,230	0
		12.W911KB-10-2-0001	TO#0209 / FWA SUSTAINABLE RANGE STUDY	8,716	0
		GGBA		8,716	0
		12.W911KB-10-2-0001	TO#0210 / RTA SUSTAINABLE RANGE STUDY	28,931	0
		GGBA		28,931	0
		12.W911KB-10-2-0001	TO#0218 / FOREST HABITAT STUDY, FORT WAINWRIGHT...	1,154	0
		GGBA		1,154	0
		12.W911KB-10-2-0001	TO#0219 / NATURAL RESOURCE SUPPORT FOR JOINT BA...	114,116	0
		GGBA		114,116	0
		12.W911KB-10-2-0001	TO#0222 / NEPA SUPPORT, FORT WAINWRIGHT, ALASKA	84,536	0
		GGBA		84,536	0
		12.W911KB-10-2-0001	TO#0224 / STREAM, LAKE & HABITAT SURVEY & SILVI...	-49	0
		GGBA		-49	0
		12.W911KB-15-2-0001	TO#0001 / STORM WATER DISCHARGE MONITORING AND ...	110,678	0
		GGBA		110,678	0
		12.W9128F-14-2-0001	TO#0008 / PROVIDE TECHNICAL SUPPORT FOR AFCEC N...	227,305	77,132
		GGBA		227,305	77,132
		12.W9128F-14-2-0001	TO#0009 / PROVIDE CR TECHNICAL & TRIBAL CONSULT...	25,852	24,337
		GGBA		25,852	24,337
		12.W9128F-14-2-0001	TO#0012 / PREBLE'S MEADOW JUMPING MOUSE HABITAT...	6,159	0
		GGBA		6,159	0
		12.W9128F-14-2-0001	TO#0024 / FORT HUNTER LIGGETT CULTURAL STUDIES ...	67,410	0
		GGBA		67,410	0
		12.W9128F-14-2-0001	TO#0037 / NAVAL CULTURAL SUPPORT	27,499	0
		GGBA		27,499	0
		12.W9128F-14-2-0001	TO#0040 / CONSERVATION PROGRAMS SUPPORT FOR EAS...	161,057	0
		GGBA		161,057	0
		12.W9128F-14-2-0001	TO#0043 / US ARMY GARRISON FORT HUNTER LIGGETT ...	27,582	0
		GGBA		27,582	0
		12.W9128F-14-2-0001	TO#0044 / ENVIRONMENTAL SUPPORT, 1ST SPECIAL OP...	15,830	0
		GGBA		15,830	0
		12.W9128F-14-2-0001	TO#0045 / SURVEY/INVENTORY UPDATE CULTURAL RESO...	10,565	0
		GGBA		10,565	0
		12.W9128F-14-2-0001	TO#0047 / SUPPORT POSITIONS AT FORT RILEY, KANSAS	17,674	0
		GGBA		17,674	0
		12.W9128F-14-2-0001	TO#0051 / AP HILL CLEAN AIR ACT, TOXIC SUBSTANC...	29,336	0
		GGBA		29,336	0
		12.W9128F-14-2-0001	TO#0052 / VANDENBERG NATURAL RESOURCES SUPPORT	2,459	-2,753
		GGBA		2,459	-2,753
		12.W9128F-14-2-0001	TO#0054 / US ARMY GARRISON ENVIRONMENTAL COMPLI...	-2,306	0
		GGBA		-2,306	0
		12.W9128F-14-2-0001	TO#0056 / BIOSECURITY AND INVASIVE SPECIES TECH...	58,793	0
		GGBA		58,793	0
		12.W9128F-14-2-0001	TO#0057 / NATURAL AND CULTURAL RESOURCES PROFES...	39,139	0
		GGBA		39,139	0
		12.W9128F-14-2-0001	TO#0059 / CULTURAL RESOURCES TECHNICAL AND TRIB...	480,840	0
		GGBA		480,840	0
		12.W9128F-14-2-0001	TO#0062 / ITAM TRAINING SUPPORT INFORMATION PRO...	12,102	0
		GGBA		12,102	0
		12.W9128F-14-2-0001	TO#0063 / USAG HAWAII SPILL PREVENTION, CONTROL...	-50	0
		GGBA		-50	0
		12.W9128F-14-2-0001	TO#0071 / FIRE MANAGEMENT TECHNICAL EXPERTISE F...	319,607	0
		GGBA		319,607	0
		12.W9128F-14-2-0001	TO#0072 / NATURAL RESOURCE PROGRAM SUPPORT AT B...	93,174	0
		GGBA		93,174	0
		12.W9128F-14-2-0001	TO#0074 / CLEAN WATER ACT AND WASTEWATER SUPPOR...	7,277	0
		GGBA		7,277	0
		12.W9128F-14-2-0001	TO#0077 / ARMY NATIONAL GUARD TSS / SRP TECHNIC...	18,168	0
		GGBA		18,168	0
		12.W9128F-14-2-0001	TO#0084 / SUSTAINABLE RANGE PROGRAM/INTEGRATED ...	17,402	0
		GGBA		17,402	0
		12.W912HZ-16-2-0024	W912HZ-08-2-0 / EVALUATION OF HERPETOFAUNA POPULATION...	44,270	0
		GGBA		44,270	0
		12.W911KB-15-2-0001	TO#0005 / TECHNICAL EXPERTISE FOR ENVIRONMENTAL...	407,637	0
		GGBA		407,637	0
		12.W9128F-14-2-0001	TO#0122 / CONSERVATION PROGRAMS SUPPORT FOR EAS...	113,545	0
		GGBA		113,545	0
		12.W9128F-14-2-0001	TO#0091 / CONSERVATION PROGRAMS SUPPORT FOR EAS...	426,928	0
		GGBA		426,928	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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PROGRAM CLUSTER		TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION		EXPENDITURES	THROUGH TO
CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		SUBRECIPIENTS
12.W9128F-16-2-0020	TO#0005 / ENVIRONMENTAL CONSERVATION TECHNICAL ...	291,006	0
GGBA		291,006	0
12.W9128F-14-2-0001	TO#0097 / TECHNICAL EXPERTISE FOR ENVIRONMENTAL...	1,606,710	0
GGBA		1,606,710	0
12.W9128F-14-2-0001	TO#0082 / VANDENBERG AND PILLAR POINT AFB/AFB N...	400,703	398,050
GGBA		400,703	398,050
12.RM132A-A	/ INCORPORATING PHOTOPERIODISM IN INSECT PHENOLOGY MODELS WITH APPLICATION FOR BIOLOGICAL CONTROL OF WEEDS ON DOD	32,316	0
BDAA	/ PASS-THROUGH FROM OREGON STATE UNIVERSITY (RM132A-A):	32,316	0
12.W9128F-14-2-0001	TO#0126 / AIR SPACE MANAGEMENT TECHNICAL ASSIST...	15,820	0
GGBA		15,820	0
12.W9128F-14-2-0001	TO#0053 / AP HILL COMPLIANCE SUPPORT	21,087	0
GGBA		21,087	0
12.W911KB-15-2-0001	TO#0011 / BIOSECURITY AND INVASIVE SPECIES TECH...	134,764	0
GGBA		134,764	0
12.W9128F-14-2-0001	TO#0085 / CONDUCT ARCHAEOLOGICAL SITE SURVEY, S...	73,424	0
GGBA		73,424	0
12.W911KB-15-2-0001	TO#0020 / CULTURAL LANDSCAPE REPORT NATIONAL RE...	58,792	0
GGBA		58,792	0
12.W911KB-15-2-0001	TO#0008 / CULTURAL RESOURCE SUPPORT, FORT WAINW...	62,040	0
GGBA		62,040	0
12.W9128F-14-2-0001	TO#0067 / CULTURAL RESOURCES MANAGEMENT SUPPORT...	141,995	0
GGBA		141,995	0
12.W911KB-15-2-0001	TO#0013 / CULTURAL RESOURCES MANAGEMENT SUPPORT...	15,662	0
GGBA		15,662	0
12.W911KB-15-2-0001	TO#0014 / CULTURAL RESOURCES MANAGEMENT SUPPORT...	10,038	0
GGBA		10,038	0
12.W9128F-14-2-0001	TO#0065 / ENVIRONMENTAL COMPLIANCE PROGRAMS SUP...	105,604	0
GGBA		105,604	0
12.W911KB-15-2-0001	TO#0026 / ENVIRONMENTAL GIS TASKS AFCEC/CZCA AT...	4,003	0
GGBA		4,003	0
12.W911KB-15-2-0001	TO#0022 / ENVIRONMENTAL POLLUTION PREVENTION AN...	84,239	0
GGBA		84,239	0
12.W9128F-14-2-0001	TO#0093 / ENVIRONMENTAL TECHNICAL EXPERTISE FOR...	317,747	0
GGBA		317,747	0
12.W9128F-14-2-0001	TO#0094 / FIELD SUPPORT FOR THE RECYCLING PROGRAM	15,014	0
GGBA		15,014	0
12.W9128F-14-2-0001	TO#0076 / GEORANGE TECHNICAL SUPPORT FOR EGLIN ...	25,121	0
GGBA		25,121	0
12.W911KB-15-2-0001	TO#0009 / INFORMATION TECHNOLOGY SUPPORT FOR EN...	32,191	0
GGBA		32,191	0
12.W9128F-14-2-0001	TO#0111 / INTEGRATED TRAINING AREA MANAGEMENT (...)	16,271	0
GGBA		16,271	0
12.W9128F-14-2-0001	TO#0089 / INTEGRATED TRAINING AREA MANAGEMENT (I...	67,641	0
GGBA		67,641	0
12.N40192-16-2-8001	/ INVASIVE SPECIES MANAGEMENT AT JOINT ...	526,381	0
GGBA		526,381	0
12.W9128F-14-2-0001	TO#0119 / ITAM PLANNING, BUDGETING, AND SUPPORT...	58,323	0
GGBA		58,323	0
12.W911KB-15-2-0001	TO#0025 / MGT HABITAT ALPINE TRAINING SUPPORT F...	8,374	0
GGBA		8,374	0
12.W911KB-15-2-0001	TO#0024 / MGT HABITAT SILVICULTURE AT JBER AK	9,724	0
GGBA		9,724	0
12.W911KB-15-2-001	TO#0028 / MGT HABITAT VEGETATIVE PLOT, JBER, AL...	11,262	0
GGBA		11,262	0
12.W911KB-15-2-0001	TO#0018 / MGT NUISANCE WILDLIFE, MGT SPECIES BE...	24,341	0
GGBA		24,341	0
12.W911KB-15-2-0001	TO#0017 / MGT SPECIES BELUGA ACOUSTICAL MONITORING	3,378	0
GGBA		3,378	0
12.W911KB-15-2-0001	TO#0007 / MONITOR WETLANDS, JOINT BASE ELMENDOR...	22,114	0
GGBA		22,114	0
12.W9128F-14-2-0001	TO#0102 / MUNICIPAL SEPARATE STORM SEWER SYSTEM...	13,309	0
GGBA		13,309	0
12.W911KB-15-2-0001	TO#0010 / MUNICIPAL SEPARATOR STORM SEWER SYSTE...	88,955	0
GGBA		88,955	0
12.W9128F-16-2-0020	TO#0028 / NATIVE AMERICAN CONSULTATION SERVICES...	108,303	0
GGBA		108,303	0
12.W9128F-14-2-0001	TO#0113 / NATIVE AMERICAN CONSULTATIONS SUPPORT...	16,817	0
GGBA		16,817	0
12.W9128F-14-2-0001	TO#0070 / NATURAL RESOURCE SUPPORT FOR VANDENB...	26,575	27,981
GGBA		26,575	27,981
12.W9128F-14-2-0001	TO#0115 / NATURAL AND CULTURAL RESOURCES SUPPOR...	72,777	0
GGBA		72,777	0
12.W911KB-15-2-0001	TO#0029 / NATURAL AND CULTURAL RESOURCES SUPPOR...	32,325	0
GGBA		32,325	0
12.W9128F-14-2-0001	TO#0130 / NATURAL RESOURCE PROGRAM SUPPORT, BEA...	599	0
GGBA		599	0
12.W9128F-14-2-0001	TO#0116 / NATURAL RESOURCE SUPPORT FOR JOINT BA...	123,518	0
GGBA		123,518	0
12.W911KB-15-2-0001	TO#0019 / NATURAL RESOURCE SUPPORT FOR JOINT BA...	11,120	0
GGBA		11,120	0
12.W911KB-15-2-0001	TO#0012 / NATURAL RESOURCES MANAGEMENT: VEGETAT...	9,753	0
GGBA		9,753	0
12.W911KB-15-2-0001	TO#0004 / NATURAL RESOURCES STUDIES, FORT WAINW...	24,948	0
GGBA		24,948	0
12.W9128F-16-2-0020	TO#0012 / NELLIS AFB NATURAL RESOURCES SUPPORT	152,047	0
GGBA		152,047	0
12.W911KB-15-2-0001	TO#0032 / NELLIS AFB NATURAL RESOURCES SUPPORT	135,434	0
GGBA		135,434	0
12.W911KB-15-2-0001	TO#0021 / NOXIOUS AND INVASIVE PLANT SURVEY AND...	22,000	0
GGBA		22,000	0
12.W911KB-15-2-0001	TO#0027 / POPULATION MONITORING OF ARCTIC FOXES...	1,190	0
GGBA		1,190	0
12.W9127N-17-2-0002	TO#0001 / PORTLAND COE CULTURAL RESOURCES MANAG...	14,215	0
GGBA		14,215	0

STATE OF COLORADO  
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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	12.W9128F-14-2-0001 TO#0087 / PROVIDE CULTURAL RESOURCES TECHNICAL ...	3,896	0
	GGBA	3,896	0
	12.W9128F-14-2-0001 TO#0090 / PROVIDE ENVIRONMENTAL CONSERVATION TE...	11,874	0
	GGBA	11,874	0
	12.W9128F-14-2-0001 TO#0079 / PROVIDE INFORMATION MANAGEMENT SUPPOR...	6,199	0
	GGBA	6,199	0
	12.N40192-17-2-8008 / RANGE FIRE MANAGEMENT PLANS FOR PROPO...	8,941	0
	GGBA	8,941	0
	12.W911KB-15-2-0001 TO#0015 / RECYCLING PROGRAM FIELD SUPPORT POHAK...	45,787	0
	GGBA	45,787	0
	12.W9128F-14-2-0001 TO#0098 / SUSTAINABLE RANGE PROGRAM ITAM PROGRA...	236,907	0
	GGBA	236,907	0
	12.W911KB-15-2-0001 AO#0030 / SUSTAINABLE RANGE PROGRAM TRAINING SU...	229,307	0
	GGBA	229,307	0
	12.W9128F-14-2-0001 TO#0100 / SUSTAINABLE RANGE PROGRAM/ITAM PROGRA...	6,463	0
	GGBA	6,463	0
	12.W911KB-15-2-0001 TO#0023 / SUSTAINABLE RANGE STUDY RICHARDSON TR...	354,343	0
	GGBA	354,343	0
	12.W9128F-14-2-0001 TO#0101 / SUSTAINABLE RANGE STUDY, RICHARDSON T...	826,011	0
	GGBA	826,011	0
	12.W911KB-15-2-0001 TO#0006 / TECHNICAL SUPPORT FOR THE RECYCLING P...	47,772	0
	GGBA	47,772	0
	12.W9128F-14-2-0001 TO#0125 / TO IMPLEMENT CULTURAL AND NATURAL RES...	19,062	0
	GGBA	19,062	0
	12.W9128F-14-2-0001 TO#0104 / TSCA ENVIRONMENTAL COMPLIANCE AND POL...	9,964	0
	GGBA	9,964	0
	12.W911KB-15-2-0001 TO#0016 / WETLANDS MONITORING , NATURAL AND CUL...	212,472	0
	GGBA	212,472	0
	12.N62473-17-2-0003 / WILDLAND FIRE MANAGEMENT PLAN FOR MAR...	27,407	0
	GGBA	27,407	0
	12.12.000 / DEPARTMENT OF DEFENSE PROGRAMS	23,238	0
	GFBA	23,238	0
	<u>DEPARTMENT OF STATE, BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS</u>		
	19.703 / CRIMINAL JUSTICE SYSTEMS	3,459,162	0
	CFAA	3,459,162	0
	<u>DEPARTMENT OF EDUCATION: INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION</u>		
	84.ED-IES-14-C-0066 / OIES-NCES-NAEP STATE COORDINATOR	81,744	0
	DAAA	81,744	0
	84.ED-IES-14-C-0066 / OIES-NCES-BASIC PARTICIPATION	7,955	0
	DAAA	7,955	0
	<u>DEPARTMENT OF EDUCATION, OII - OFFICE OF INNOVATION AND IMPROVEMENT</u>		
	84.282 / CHARTER SCHOOLS	6,849,799	6,452,394
	DAAA	6,849,799	6,452,394
	84.336 / TEACHER QUALITY PARTNERSHIP GRANTS	1,850,536	338,586
	GFBA	1,850,536	338,586
	84.350 / TRANSITION TO TEACHING	7,479	0
	GTAA / PASS-THROUGH FROM OHIO STATE UNIVERSITY (60031733):	7,479	0
	<u>DEPARTMENT OF DEFENSE, DEPT OF THE ARMY</u>		
	12.113 / STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	2,427,899	25,316
	FAAA	2,427,899	25,316
	12.431 / BASIC SCIENTIFIC RESEARCH	16,654	0
	GGBA	13,860	0
	GFCA / PASS-THROUGH FROM TECHNOLOGY STUDENT ASSOCIATION (LETTER DATED 12/8/2016):	2,794	0
	12.114 / COLLABORATIVE RESEARCH AND DEVELOPMENT	5,692	0
	GGBA	5,692	0
	12.130 / ESTUARY HABITAT RESTORATION PROGRAM	66,779	0
	GGBA	66,779	0
	12.106 / FLOOD CONTROL PROJECTS	42,629	42,629
	WAAA	42,629	42,629
	12.010 / YOUTH CONSERVATION SERVICES	100,703	0
	GGBA	100,703	0
	<u>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR AIR AND RADIATION</u>		
	66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	553,015	167,475
	FAAA	553,015	167,475
	66.040 / STATE CLEAN DIESEL GRANT PROGRAM	107,764	0
	FAAA	107,764	0
	<u>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR WATER</u>		
	66.419 / WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	77,689	10,585
	FAAA	77,689	10,585
	66.454 / WATER QUALITY MANAGEMENT PLANNING	149,601	45,581
	FAAA	149,601	45,581
	66.460 / NONPOINT SOURCE IMPLEMENTATION GRANTS	1,025,479	330,135
	FAAA	1,025,479	330,135
	<u>ENVIRONMENTAL PROTECTION AGENCY, ASST ADMINISTRATOR FOR SOLID WASTE AND EMERGENCY RESPONSE</u>		
	66.802 / SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	2,600,869	115,046
	FAAA	2,593,342	115,046
	PKAA	7,527	0
	66.809 / SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	1,578,467	0
	FAAA	1,578,467	0
	66.818 / BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	1,138,441	688,211
	FAAA	903,530	453,300
	NHAA	234,911	234,911
	66.805 / LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	912,578	0
	KATA	912,578	0
	66.804 / UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	376,249	0
	KATA	376,249	0
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, IMMEDIATE OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES</u>		
	93.817 / HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	1,242,970	783,842
	FAAA	1,242,970	783,842
	93.297 / TEENAGE PREGNANCY PREVENTION PROGRAM	109,692	100,000
	GFBA / PASS-THROUGH FROM NTL CMPN TO PVT TN & UNPL PGCY (V1922):	5,040	0

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PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	GFEA / PASS-THROUGH FROM NTL CMPN TO PVT TN & UNPL PGCY (V1922_YR02):	104,652	100,000
	<b>93.719 / ADVANCE INTEROPERABLE HEALTH INFORMATION TECHNOLOGY SERVICES TO SUPPORT HEALTH INFORMATION EXCHANGE</b>	<b>431,153</b>	<b>0</b>
	UHAA	431,153	0
	<u>DEPARTMENT OF HOMELAND SECURITY, OFFICE OF HEALTH AFFAIRS</u>		
	<b>97.091 / HOMELAND SECURITY BIOWATCH PROGRAM</b>	<b>321,204</b>	<b>0</b>
	FAAA	321,204	0
	<u>DEPARTMENT OF DEFENSE: U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE</u>		
	<b>12.Cooperative Agreement / PUEBLO CHEMICAL DEMILITARIZATION</b>	<b>25,663</b>	<b>0</b>
	FAAA	25,663	0
	<u>NATIONAL ENDOWMENT FOR THE HUMANITIES: , NATIONAL ENDOWMENT FOR THE HUMANITIES</u>		
	<b>45.PJ-250167-16 / NEH - NATIONAL DIGITAL NEWSPAPER PROGRAM</b>	<b>106,614</b>	<b>0</b>
	GCAA	106,614	0
	<u>DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</u>		
	<b>11.431 / CLIMATE AND ATMOSPHERIC RESEARCH</b>	<b>13,400</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (SUBAWD000017):	13,400	0
	<b>11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES</b>	<b>14,855</b>	<b>0</b>
	GGBA	14,855	0
	<u>DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY</u>		
	<b>11.609 / MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS</b>	<b>38,041</b>	<b>0</b>
	GFCA	32,128	0
	GTAA	5,913	0
	<b>11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH</b>	<b>72,652</b>	<b>0</b>
	GGBA	6,385	0
	GJJA	66,267	0
	<b>11.611 / MANUFACTURING EXTENSION PARTNERSHIP</b>	<b>42,649</b>	<b>0</b>
	GJEA / PASS-THROUGH FROM COLORADO MANUFACTURING EXTENSION PARTNERSHIP (NA):	42,649	0
	<u>DEPARTMENT OF DEFENSE, DEPT OF THE NAVY</u>		
	<b>12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH</b>	<b>11,619,540</b>	<b>0</b>
	GFEA	486,453	0
	GGBA	11,133,087	0
	<u>DEPARTMENT OF THE INTERIOR: , DEPARTMENT OF THE INTERIOR</u>		
	<b>15.P15AC01473_MOD02 / NPS AIR RESOURCES</b>	<b>-119</b>	<b>0</b>
	GFEA	-119	0
	<b>15.15.000 / DEPARTMENT OF THE INTERIOR PROGRAMS</b>	<b>49,736</b>	<b>0</b>
	GFBA	49,736	0
	<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>		
	<b>15.650 / RESEARCH GRANTS (GENERIC)</b>	<b>7,900</b>	<b>0</b>
	GGBA	7,823	0
	GWAA	77	0
	<b>15.608 / FISH AND WILDLIFE MANAGEMENT ASSISTANCE</b>	<b>111,100</b>	<b>0</b>
	PMAA	111,100	0
	<b>15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS</b>	<b>44,597</b>	<b>0</b>
	GGBA	44,597	0
	<b>15.615 / COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND</b>	<b>62,419</b>	<b>14,323</b>
	PMAA	62,419	14,323
	<b>15.634 / STATE WILDLIFE GRANTS</b>	<b>1,286,306</b>	<b>0</b>
	PMAA	1,286,306	0
	<b>15.626 / ENHANCED HUNTER EDUCATION AND SAFETY</b>	<b>61,694</b>	<b>53,142</b>
	PMAA	61,694	53,142
	<b>15.657 / ENDANGERED SPECIES CONSERVATION FUND RECOVERY IMPLEMENTATION FUNDS</b>	<b>35,626</b>	<b>0</b>
	PMAA	1,026	0
	GGBA / PASS-THROUGH FROM WILDLIFE MANAGEMENT INSTITUTE (WNS 2016-3):	34,600	0
	<b>15.635 / NEOTROPICAL MIGRATORY BIRD CONSERVATION</b>	<b>9,799</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM AMERICAN BIRD CONSERVANCY (ABC AGMT ID #1817B):	9,799	0
	<b>15.653 / NATIONAL OUTREACH AND COMMUNICATION</b>	<b>14,250</b>	<b>0</b>
	PMAA / PASS-THROUGH FROM RECREATIONAL BOATING AND FISHING (16G342):	14,250	0
	<u>DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION</u>		
	<b>20.703 / INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS</b>	<b>417,045</b>	<b>42,000</b>
	RFPA	417,045	42,000
	<b>20.700 / PIPELINE SAFETY PROGRAM STATE BASE GRANT</b>	<b>561,243</b>	<b>0</b>
	SGAA	561,243	0
	<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION: , NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>		
	<b>43.43.000 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION PROGRAMS</b>	<b>243,681</b>	<b>0</b>
	GFBA	243,681	0
	<b>43.P0006678 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION PROGRAMS</b>	<b>7,700</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (P0006678):	7,700	0
	<u>NATIONAL SCIENCE FOUNDATION: , NATIONAL SCIENCE FOUNDATION</u>		
	<b>47.47.000 / NATIONAL SCIENCE FOUNDATION PROGRAMS</b>	<b>54,531</b>	<b>0</b>
	GFBA	54,531	0
	<u>ENVIRONMENTAL PROTECTION AGENCY: , ENVIRONMENTAL PROTECTION AGENCY</u>		
	<b>66.SA-2017-54 / FACT SHEET &amp; POWERPOINT ON PESTICIDE ...</b>	<b>5,481</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM EXTENSION FOUNDATION (SA-2017-54):	5,481	0
	<u>DEPARTMENT OF ENERGY: , DEPARTMENT OF ENERGY</u>		
	<b>81.168357 / SUPPORT OF INSTRUMENTATION AND CONTRO...</b>	<b>91,851</b>	<b>0</b>
	GGBA / PASS-THROUGH FROM SLAC NATIONAL ACCELERATOR LABORATORY (168357):	91,851	0
	<b>81.Purchase Order No. 623528 / ICARUS COSMIC RAY TAGGER DEVELOPMENT</b>	<b>7,317</b>	<b>0</b>
	GGBA	7,317	0
	<b>81.Subcontract No. B623169 / DEFECT ENGINEERING AND TESTING FOR AD...</b>	<b>49,944</b>	<b>0</b>
	GGBA	49,944	0
	<b>81.446531 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS</b>	<b>67,541</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM LOS ALAMOS NATIONAL LABORATORIES (446531):	67,541	0
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES: , DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
	<b>93.OCG6388B / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS</b>	<b>223,255</b>	<b>0</b>
	GFBA / PASS-THROUGH FROM MENTAL HEALTH CTR BOULDER CNTY (OCG6388B):	223,255	0
	<b>93.93.379 / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS</b>	<b>1,175</b>	<b>0</b>
	GFBA	1,175	0
	<u>DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY</u>		
	<b>97.045 / COOPERATING TECHNICAL PARTNERS</b>	<b>1,623,980</b>	<b>11,511</b>
	PDA	1,623,980	11,511
	<b>97.041 / NATIONAL DAM SAFETY PROGRAM</b>	<b>202,432</b>	<b>20,685</b>
	PEAA	202,432	20,685



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FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
	97.008 / NON-PROFIT SECURITY PROGRAM	277,197	274,596
	RFAA	277,197	274,596
	97.036 / DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	22,660,522	21,428,336
	RFAA	22,660,522	21,428,336
	97.039 / HAZARD MITIGATION GRANT	8,716,825	7,562,963
	RFAA	8,716,825	7,562,963
	97.040 / CHEMICAL STOCKPILE EMERGENCY PREPAREDNESS PROGRAM	5,579,643	4,592,215
	RFAA	5,579,643	4,592,215
	97.042 / EMERGENCY MANAGEMENT PERFORMANCE GRANTS	5,989,087	3,022,604
	RFAA	5,989,087	3,022,604
	97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	268,630	0
	RCAA	268,630	0
	97.047 / PRE-DISASTER MITIGATION	574,440	542,701
	RFAA	574,440	542,701
	97.067 / HOMELAND SECURITY GRANT PROGRAM	5,718,926	4,666,118
	RFAA	5,718,926	4,666,118
	97.046 / FIRE MANAGEMENT ASSISTANCE GRANT	6,332,128	0
	RFAA	6,332,128	0
	97.033 / DISASTER LEGAL SERVICES	9,200	0
	RFAA	9,200	0
	97.043 / STATE FIRE TRAINING SYSTEMS GRANTS	25,841	0
	RCAA	25,841	0
	<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>		
	20.215 / HIGHWAY TRAINING AND EDUCATION	10,923	0
	GFEA	10,923	0
	<u>DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION</u>		
	20.218 / MOTOR CARRIER SAFETY ASSISTANCE	3,844,582	0
	RBAA	3,844,582	0
	20.237 / MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	497,363	0
	RBAA	497,363	0
	20.232 / COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	176,939	0
	TAAA	176,939	0
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING (ACL)</u>		
	93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	39,342	0
	GFEA	39,342	0
	93.464 / ACL ASSISTIVE TECHNOLOGY	397,210	0
	GFEA	397,210	0
	93.051 / ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES	42,858	38,945
	IHAA	42,858	38,945
	93.052 / NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	1,837,567	1,619,778
	IHAA	1,837,567	1,619,778
	93.072 / LIFESPAN RESPITE CARE PROGRAM	240,564	214,358
	IHAA	240,564	214,358
	93.234 / TRAUMATIC BRAIN INJURY STATE DEMONSTRATION GRANT PROGRAM	253,081	0
	IHAA	253,081	0
	93.630 / DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	979,389	243,858
	IHAA	979,389	243,858
	93.071 / MEDICARE ENROLLMENT ASSISTANCE PROGRAM	285,874	263,531
	SFAA	285,874	263,531
	93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	312,848	238,932
	IHAA	312,848	238,932
	93.041 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	42,718	42,718
	IHAA	42,718	42,718
	93.042 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	238,067	229,111
	IHAA	238,067	229,111
	93.048 / SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	975,447	307,518
	IHAA	31,574	0
	SFAA	272,412	147,375
	UHAA	671,461	160,143
	93.324 / STATE HEALTH INSURANCE ASSISTANCE PROGRAM	637,711	411,830
	SFAA	637,711	411,830
	<u>AGENCY FOR INTERNATIONAL DEVELOPMENT: , AGENCY FOR INTERNATIONAL DEVELOPMENT</u>		
	98.10035947-S1, PO #0000169591 / GCAS-WATER	375,186	0
	GGBA / PASS-THROUGH FROM UNIVERSITY OF UTAH (10035947-S1, PO #0000169591):	375,186	0
	<u>DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN (OVW)</u>		
	16.526 / OVW TECHNICAL ASSISTANCE INITIATIVE	319,294	1,228
	GFEA	319,294	1,228
	16.590 / GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	287,383	127,652
	JAAA	117,857	0
	RDAA	169,526	127,652
	16.017 / SEXUAL ASSAULT SERVICES FORMULA PROGRAM	295,159	277,060
	RDAA	295,159	277,060
	16.588 / VIOLENCE AGAINST WOMEN FORMULA GRANTS	2,389,602	1,927,129
	RDAA	2,389,602	1,927,129
	16.026 / OVW RESEARCH AND EVALUATION PROGRAM	2,496	0
	RDAA / PASS-THROUGH FROM COLORADO COALITION AGAINST SEXUAL ASSAULT (2017-SI-AX-0005):	2,496	0
	<u>DEPARTMENT OF AGRICULTURE: FOREST SERVICE, DEPARTMENT OF AGRICULTURE</u>		
	10.13-CR-11132422-029 / AIR POLLUTION RELATED VALUES SAMPLE T...	3,338	0
	GGBA	3,338	0
	10.13-CS-11020000-024 / BIOMASS PROGRAM COORDINATOR	44,195	0
	GGBA	44,195	0
	10.13-CS-11132420-254 / AN EVALUATION OF THE INTEGRATED RESOU...	102,193	36,941
	GGBA	102,193	36,941
	10.15-JV-11221636-126 / INCORPORATING CLIMATE CHANGE CONSIDER...	38,163	0
	GGBA	38,163	0
	10.15-PA-11020000-071 / UPPER SOUTH PLATTE COHESIVE STRATEGY ...	159,378	0
	GGBA	159,378	0
	10.16CS46 / (16-CS-11021300-046) WEMINUCHE BIGHORN SHEEP MONITORING PROJ	11,529	0
	PMAA	11,529	0

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 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL	AMOUNT PASSED
	CFDA OR OTHER ID NUMBER / PROGRAM NAME	EXPENDITURES	THROUGH TO
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		SUBRECIPIENTS
10.16PA43	/ WILDLIFE WATER GUZZLER - (16-PA-11021500-043)	929	0
	PMAA	929	0
10.17CS50	/ 17-CS-11020000-050 COOPERATIVE ANS BOAT INSPECTIONS	96,623	0
	PMAA	96,623	0
10.17-CR-11221611-191	/ ARCHAEOLOGICAL SURVEY MITIGATION STUD...	34,395	0
	GGBA	34,395	0
10.17-CR-11221611-030	/ CA ARNG ITAM PROGRAM SUPPORT	337,350	0
	GGBA	337,350	0
10.17-CR-11221611-054	/ CALIFORNIA ARMY NATIONAL GUARD CULTUR...	134,362	0
	GGBA	134,362	0
10.16-CS-11040300-057	/ CHEATGRASS SEEDLING REDUCTION FOR RES...	19,371	0
	GGBA	19,371	0
10.18-CR-11221611-046	/ COMPLIANCE/POLLUTION PREVENTION PROGR...	730	0
	GGBA	730	0
10.18-CR-11221611-089	/ CULTURAL RESOURCES INTERN SUPPORT, CA...	816	0
	GGBA	816	0
10.18-JV-11221635-013	/ DEMOGRAPHIC PERFORMANCE AND LIDAR-DET...	33,057	0
	GGBA	33,057	0
10.17-CR-11221611-198	/ ENVIRONMENTAL PROGRAM EVALUATION PROJ...	70,747	0
	GGBA	70,747	0
10.18-CR-11221611-038	/ FIRE AND BIOLOGICAL EXPERTISE, USAG-HI	50,069	0
	GGBA	50,069	0
10.18-CR-11221611-111	/ FORT MCCOY - GIS ANALYST SUPPORT	3,248	0
	GGBA	3,248	0
10.18-CR-11221611-037	/ FORT STEWART ENDANGERED SPECIES MANAG...	40,608	0
	GGBA	40,608	0
10.18-CR-11221611-007	/ FORT STEWART INTEGRATED TRAINING AREA...	316,350	0
	GGBA	316,350	0
10.17-CR-11221611-013	/ FORT STEWART ITAM SRP	209,874	0
	GGBA	209,874	0
10.17-CR-11221611-049	/ FORT STEWART ITAM/SRP TRAVEL (MIPR 10...	4,760	0
	GGBA	4,760	0
10.17-CR-11221611-014	/ FORT STEWART NATURAL RESOURCES GIS SU...	56,001	0
	GGBA	56,001	0
10.18-CR-11221611-097	/ FORT WAINWRIGHT CONSERVATION GIS SUPPORT	123	0
	GGBA	123	0
10.17-CR-11221611-048	/ GEOGRAPHIC INFORMATION SYSTEM SERVICE...	64,052	0
	GGBA	64,052	0
10.W9128F-16-2-0020	TO#0058 / INFORMATION MANAGEMENT SUPPORT FOR TH...	100,921	0
	GGBA	100,921	0
10.17-CR-11221611-158	/ INTEGRATED AREA MANAGEMENT (ITAM) PLA...	341,449	0
	GGBA	341,449	0
10.18-CR-11221611-039	/ INTEGRATED TRAINING AREA MANAGEMENT (...)	303,721	0
	GGBA	303,721	0
10.16-CR-11221638-113	/ INTERIOR WEST COMPONENTS OF THE FORES...	1,138,517	0
	GGBA	1,138,517	0
10.17-CR-11221611-159	/ LRAM AND RTLA SUPPORT	50,652	0
	GGBA	50,652	0
10.17-CS-11020000-055	/ MAPPING OF TWO SAGEBRUSH SUBSPECIES O...	11,422	0
	GGBA	11,422	0
10.17-CR-11221611-055	/ NATIONAL TRAINING CENTER, FORT IRWIN,...	35,211	0
	GGBA	35,211	0
10.16-CS-11132214-337	/ NATURAL RESOURCE CAREER DEVELOPMENT P...	37,417	0
	GGBA	37,417	0
10.17-CS-11021211-033	/ PAWNEE MONTANE SKIPPER CONSERVATION P...	12,000	0
	GGBA	12,000	0
10.17-CS-11020000-007	/ PLANNING FOR BIOLOGICAL RESOURCE CONS...	11	0
	GGBA	11	0
10.17-CS-11132762-207	/ PROTECTED AREA MANAGEMENT AND PUBLIC ...	112,718	0
	GGBA	112,718	0
10.18-CR-11221611-047	/ PTA ENVIRONMENTAL COMPLIANCE HAZARDOU...	48,964	0
	GGBA	48,964	0
10.17-CS-11020000-033	/ RIO GRANDE NATIONAL FOREST RARE PLANT...	22,289	0
	GGBA	22,289	0
10.17-PA-11021300-028	/ SAN JUAN NATIONAL FOREST, NATIONAL CO...	44,812	0
	GGBA	44,812	0
10.18-CR-11221611-055	/ SECTION 106 ARCHAEOLOGICAL STUDY AND ...	1,430	0
	GGBA	1,430	0
10.16-JV-11221631-139	/ STRATEGIC SCIENCE APPLICATION AND DEL...	7,566	0
	GGBA	7,566	0
10.18-CS-11150100-001	/ SUSTAINABLE RECREATION WORKING GROUP ...	9,999	0
	GGBA	9,999	0
10.17-CR-11221611-154	/ UPDATE TO INTEGRATED WILDFIRE MANAGEM...	12,889	0
	GGBA	12,889	0
10.16-CS-11020000-026	/ US FOREST SERVICE REGION 2 DATA EXCHANGE	4,310	0
	GGBA	4,310	0
10.18-CR-11221611-063	/ USAG-HAWAII ENVIRONMENTAL PROGRAMS, S...	21,364	0
	GGBA	21,364	0
10.18-CR-11221611-064	/ USAG-HAWAII ENVIRONMENTAL PROGRAMS, S...	88,879	0
	GGBA	88,879	0
10.18-CR-11221611-065	/ USAG-HAWAII ENVIRONMENTAL PROGRAMS, S...	8,952	0
	GGBA	8,952	0
10.16-CS-11021500-060	/ WHITE RIVER NATIONAL FOREST CAVE BAT ...	10,134	0
	GGBA	10,134	0
10.18-CR-11221611-040	/ WILDFIRE RISK ASSESSMENT OF TEXAS ARM...	6,706	0
	GGBA	6,706	0
10.17-CR-11221611-114	/ WILDLAND FIRE SUPPORT	4,269	0
	GGBA	4,269	0
10.18-CR-11221611-049	/ WILDLAND FIRE SUPPORT, FORT INDIANTOW...	67	0
	GGBA	67	0
10.16CS11	/ (16-CS-11021300-013) MCPHEE RESERVOIR ANS WATERCRAFT INSPECT	43,295	0
	PMAA	43,295	0
10.17CS15	/ 17-CS-11020402-015 UNCOMPAGRE PLATEAU ELK STUDY AGREEMENT	20,000	0
	PMAA	20,000	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<u>DEPARTMENT OF TRANSPORTATION: FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION</u>		
20.Project 20827 / Routing #16-HA / BIKE CAGE AT UNIVERSITY STATION OF MA...	-3	0
GGBA / PASS-THROUGH FROM BOULDER COUNTY, COLORADO (PROJECT 20827 / ROUTING #16-HA):	-3	0
<u>DEPARTMENT OF STATE: , DEPARTMENT OF STATE</u>		
19.004725-00002 / BUILDING ACADEMIC NETWORKS FOR MAPPIN...	18,971	0
GGBA / PASS-THROUGH FROM AAG-ASSOCIATION OF AMERICAN GEOGRAPHERS (004725-00002):	18,971	0
19.004725-00003 / BUILDING ACADEMIC NETWORKS FOR MAPPIN...	25,200	0
GGBA / PASS-THROUGH FROM AAG-ASSOCIATION OF AMERICAN GEOGRAPHERS (004725-00003):	25,200	0
<u>DEPARTMENT OF AGRICULTURE: ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE</u>		
10.1571000370GR / RABIES IN THE AMERICAS CONFERENCE SUP...	1,535	0
GGBA	1,535	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF INDIAN AFFAIRS AND BUREAU OF INDIAN EDUCATION</u>		
15.156 / TRIBAL CLIMATE RESILIENCE	7,697	0
GGBA	7,697	0
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>		
17.282 / TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCT) GRANTS	747,513	0
GJBA	406,751	0
GJEA	161,251	0
GJFA	23,604	0
GJJA	30,690	0
GJKA	27,973	0
GJLA	25,532	0
GTAA	71,712	0
17.268 / H-1B JOB TRAINING GRANTS	867,822	129,835
GJCA	867,822	129,835
17.235 / SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	796,848	789,107
IHAA	796,848	789,107
17.225 / UNEMPLOYMENT INSURANCE	448,822,771	132,832
KABA	448,822,771	132,832
17.245 / TRADE ADJUSTMENT ASSISTANCE	1,789,193	1,499,297
KADA	1,789,193	1,499,297
17.271 / WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	206,900	0
KADA	206,900	0
17.273 / TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	276,770	26,847
KADA	276,770	26,847
17.277 / WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	1,790,830	1,242,986
KADA	1,790,830	1,242,986
17.285 / APPRENTICESHIP USA GRANTS	1,156,625	801,846
KADA	1,156,625	801,846
17.281 / WIOA DISLOCATED WORKER NATIONAL RESERVE TECHNICAL ASSISTANCE AND TRAINING	155,554	63,288
KADA	155,554	63,288
<u>DEPARTMENT OF COMMERCE: NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE</u>		
11.211641 / MRFSS STATISTICAL SUPPORT CONTRACT	16,955	0
GGBA / PASS-THROUGH FROM ECS FEDERAL, INC. (211641):	16,955	0
11.S2017-0130 / NATIONAL MESONET PROGRAM	137,767	0
GGBA / PASS-THROUGH FROM SYNOPTIC DATA CORPORATION (S2017-0130):	137,767	0
<u>DEPARTMENT OF DEFENSE: DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE</u>		
12.N62473-17-2-0006 / VEGETATION COMMUNITY MAPPING MARINE C...	53,870	0
GGBA	53,870	0
<u>DEPARTMENT OF THE INTERIOR: U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR</u>		
15.F14AC00608 60181BJ650 / PREBLE'S MEADOW JUMPING MOUSE POPULAT...	61,733	0
GGBA	61,733	0
15.F14AC00608 60181BJ650 / SENSITIVE SPECIES/BIODIVERSITY MANAGE...	105,358	0
GGBA	105,358	0
15.F14AC00608 60181BJ650 / BIOLOGICAL MONITORING ON FEDERAL LAND...	46,784	0
GGBA	46,784	0
15.F14AC00608 60181BJ650 / U.S. AIR FORCE ACADEMY PREBLE'S MEADO...	11,628	0
GGBA	11,628	0
<u>ENVIRONMENTAL PROTECTION AGENCY, ASSISTANT ADMINISTRATOR FOR ENFORCEMENT</u>		
66.700 / CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	7,959	0
GGBA	7,959	0
<u>DEPARTMENT OF AGRICULTURE: FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE</u>		
10.006723-00002 / PARTICIPATORY RESEARCH TO QUANTIFY PR...	1,805	0
GGBA	1,805	0
<u>DEPARTMENT OF THE INTERIOR: NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR</u>		
15.P11AC91247 RM / DEVELOP, VERIFY, PROCESS, MAINTAIN & ...	21,696	0
GGBA	21,696	0
<u>DEPARTMENT OF VETERANS AFFAIRS: VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS</u>		
64.Unknown / VETERANS RECORDING FEE	953	0
GGJA	953	0
<u>DEPARTMENT OF HOMELAND SECURITY, U.S. CITIZENSHIP AND IMMIGRATION SERVICES</u>		
97.010 / CITIZENSHIP EDUCATION AND TRAINING	20,466	0
GJCA / PASS-THROUGH FROM COLORADO AFRICAN ORGANIZATION (CAO CITIZENSHIP PROJECT 134818):	20,466	0
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>		
20.514 / PUBLIC TRANSPORTATION RESEARCH, TECHNICAL ASSISTANCE, AND TRAINING	35,728	0
GJDA / PASS-THROUGH FROM RTD (141733):	35,728	0
20.509 / FORMULA GRANTS FOR RURAL AREAS	12,927,467	11,812,137
HAAA	12,927,467	11,812,137
20.505 / METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	222,046	222,046
HAAA	222,046	222,046
20.528 / RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	291,368	0
SGAA	291,368	0
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF SURFACE MINING, RECLAMATION AND ENFORCEMENT</u>		
15.252 / ABANDONED MINE LAND RECLAMATION (AMLR)	4,175,307	6,000
PKAA	4,175,307	6,000
15.250 / REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	2,249,718	0
PKAA	2,249,718	0
<u>DEPARTMENT OF DEFENSE: NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE</u>		
12.H98230-15-1-0204 / SW COLORADO MATH TEACHERS' CIRCLE	8	0
GSAA / PASS-THROUGH FROM AMERICAN INSTITUTE OF MATHEMATICS (H98230-15-1-0204):	8	0

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

PROGRAM CLUSTER	TOTAL	AMOUNT PASSED
FEDERAL AGENCY, MAJOR SUBDIVISION		
CFDA OR OTHER ID NUMBER / PROGRAM NAME	EXPENDITURES	THROUGH TO
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)		SUBRECIPIENTS
<u>LIBRARY OF CONGRESS: , LIBRARY OF CONGRESS</u>		
42.GA08C0012 / LIBRARY OF CONGRESS - TPS COLORADO	66,651	0
GTAA	66,651	0
42.GA08C0018 / LIBRARY OF CONGRESS - TPS REGIONAL	554,640	0
GTAA	554,640	0
<u>DEPARTMENT OF AGRICULTURE, USDA, ASSISTANT SECRETARY FOR DEPARTMENTAL MANAGEMENT</u>		
10.443 / OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS	11,668	0
GYAA	11,668	0
<u>DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>		
20.608 / MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	345,580	345,580
HAAA	345,580	345,580
<u>DEPARTMENT OF HOMELAND SECURITY, U.S. COAST GUARD</u>		
97.012 / BOATING SAFETY FINANCIAL ASSISTANCE	622,746	0
PMAA	622,746	0
<u>DEPARTMENT OF THE INTERIOR: BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR</u>		
15.402431 / B605FC402431 BOR IMPROVEMENT AND DEVELOPMENT OF RECREATION	353,145	0
PMAA	353,145	0
<u>DEPARTMENT OF JUSTICE: FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE</u>		
16.50-DN-5331654 / TRAFFICKING AND ORGANIZED CRIME COALITION	8,720	0
RBAA	8,720	0
16.31E-DN-C68574 / SAFE STREETS TASK FORCE	15,515	0
RBAA	15,515	0
16.66F-DN-A53538-D / JOINT TERRORISM TASK FORCE (CSP INTERNATIONAL)	9,738	0
RBAA	9,738	0
16.66F-DN-A53538-D / JOINT TERRORISM TASK FORCE (CBI)	1,540	0
REAA	1,540	0
16.9A-DN-A-62491 / SAFE STREETS TASK FORCE (CBI)	16,246	0
REAA	16,246	0
<u>DEPARTMENT OF JUSTICE: , DEPARTMENT OF JUSTICE</u>		
16.281D-DN-C68842 / FEDERAL DRUG ENFORCEMENT PROGRAMS	7,491	0
RBAA	7,491	0
16.288-DN-C2696156 / FBI CYBER CRIME PREVENTION TASK FORCE	14,429	0
REAA	14,429	0
16.G16RM0018A/OCDETF / FEDERAL DRUG ENFORCEMENT PROGRAMS	18,097	0
REAA	18,097	0
16.FWB3000F/JLEOTFS4 / MARSHALS FUGITIVE TASK FORCE	11,112	0
REAA	11,112	0
<u>DEPARTMENT OF HOMELAND SECURITY: U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT, DEPARTMENT OF HOMELAND SECURITY</u>		
97.COCSP0000 / IMMIGRATION AND CUSTOMS ENFORCEMENT	32,891	0
RBAA	32,891	0
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF THE SECRETARY OF THE INTERIOR</u>		
15.427 / FEDERAL OIL AND GAS ROYALTY MANAGEMENT STATE AND TRIBAL COORDINATION	808,728	0
TAAA	808,728	0
15.437 / MINERALS LEASING ACT	102,947,579	102,947,579
WAAA	102,947,579	102,947,579
<b>Grand Total</b>	<b>\$ 12,682,228,974</b>	<b>\$ 1,805,285,261</b>

## FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARD FOR THE FISCAL YEAR ENDING JUNE 30, 2018

### *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 2 C.F.R. §200.510(b). Under 2 C.F.R. §200.502, 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 1 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. Indirect Costs*

The State of Colorado does not elect to charge a statewide de minimis rate of 10% of modified total direct costs.

### *Note 3. Subrecipients*

All amounts passed-through to subrecipients are identified in the Report under the column titled "AMOUNT PASSED THROUGH TO SUBRECIPIENTS".

### *Note 4. Unemployment Insurance Expenditures*

The State Department of Labor and Employment expended \$448,822,771 for grant 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, and Temporary Extended Unemployment Compensation (TEUC) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of \$49,365,722 and \$399,457,049, respectively.

### *Note 5. Disaster Relief Grants*

The State Department of Public Safety reported expenditures of \$6,332,128 for grant 97.046 - Fire Management Assistance Grant and \$22,660,522 for grant 97.036 - Disaster Grants – Public Assistance (Presidentially Declared Disasters). \$6,332,128 and \$165,215 of these amounts, respectively, are related to reimbursements received in Fiscal Year 2018 for expenditures incurred in prior fiscal years.

**FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARD FOR THE FISCAL YEAR ENDING JUNE 30, 2018**

*Note 6. Loan Balances for Federal Loan Programs*

Federal student loan programs administered directly by Colorado institutions of higher education and the balances of directly administered loans outstanding as of June 30, 2018 are listed below. The amounts listed below reflect the balances, net of allowance for doubtful accounts. The balances and transactions relating to these programs are included in the State of Colorado's basic financial statements.

<u>Program Name</u>	<u>CFDA Number</u>	<u>Dept Code</u>	<u>Outstanding Balance 6/30/2018</u>
Federal Family Education Loans	84.032	GDA A	\$6,897,763,447
Program Total			<u>6,897,763,447</u>
Federal Perkins Loan Program_Federal Capital Contributions	84.038	GFBA	17,793,003
	84.038	GFEA	4,461,546
	84.038	GGBA	11,863,418
	84.038	GGJA	2,693,932
	84.038	GJTA	729,181
	84.038	GKAA	3,392,504
	84.038	GLAA	3,555,061
	84.038	GTAA	8,402,407
	84.038	GWAA	987,043
	84.038	GYAA	418,805
	84.038	GZAA	870,159
Program Total			<u>55,167,059</u>
Nurse Faculty Loan Program (NFLP)	93.264	GFEA	683,798
	93.264	GKAA	696,993
Program Total			<u>1,380,791</u>
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	GFEA	2,062,434
Program Total			<u>2,062,434</u>
Nursing Student Loans	93.364	GFEA	2,333,267
Program Total			<u>2,333,267</u>
Total Loans Outstanding Balance			<u><u>\$6,958,706,998</u></u>

**FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARD FOR THE FISCAL YEAR ENDING JUNE 30, 2018**

*Note 7. State Department Codes and Names*

<b>Dept Code</b>	<b>Dept Description</b>	<b>Dept Code</b>	<b>Dept Description</b>
AAAA	DEPARTMENT OF PERSONNEL AND ADMINISTRATION	GTAA	METROPOLITAN STATE UNIVERSITY OF DENVER
BAAA	DEPARTMENT OF AGRICULTURE	GWAA	WESTERN STATE COLORADO UNIVERSITY
BCAA	CONSERVATION BOARD	GYAA	ADAMS STATE UNIVERSITY
BDAA	AGRICULTURAL SERVICES CONSERVATION	GZAA	COLORADO MESA UNIVERSITY
BEAA	AGRICULTURAL SERVICES ANIMAL	HAAA	DEPARTMENT OF TRANSPORTATION
BIAA	AGRICULT SERVICES INSPECTION CONSUMER SERVICES	HTBA	STATEWIDE BRIDGE ENTERPRISE
BMAA	AGRICULTURAL MARKETS DIVISION	IHAA	DEPARTMENT OF HUMAN SERVICES
BPAA	AGRICULTURAL SERVICES PLANT	JAAA	JUDICIAL BRANCH
CAAA	DEPARTMENT OF CORRECTIONS	KAAA	DEPARTMENT OF LABOR AND EMPLOYMENT
CFAA	CORRECTIONAL INDUSTRIES	KABA	DIVISION OF UNEMPLOYMENT INSURANCE
DAAA	DEPARTMENT OF EDUCATION	KADA	DIVISION OF EMPLOYMENT AND TRAINING
EAAA	OFFICE OF THE GOVERNOR	KAFA	LABOR MARKET INFORMATION
EBBA	COMMISSION ON COMMUNITY SERVICE	KATA	DIVISION OF OIL AND PUBLIC SAFETY
EDAA	OFFICE OF ECONOMIC DEVELOPMENT	KAVA	DIVISION OF VOCATIONAL REHABILITATION
EFAA	COLORADO ENERGY OFFICE	LAAA	DEPARTMENT OF LAW
FAAA	DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	NAAA	DEPARTMENT OF LOCAL AFFAIRS
GAAA	DEPARTMENT OF HIGHER EDUCATION	NDRA	COMM DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY
GCAA	HISTORY COLORADO	NHAA	DIVISION OF HOUSING
GDAA	COLLEGE ASSIST	NHBA	DIVISION OF HOUSING-PUBLIC HOUSING AGENCY
GFBA	UNIVERSITY OF COLORADO - BOULDER	NLAA	DIVISION OF LOCAL GOVERNMENT
GFCA	UNIVERSITY OF COLORADO - COLORADO SPRINGS	OAAA	DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
GFEA	UNIVERSITY OF COLORADO - DENVER	PAAA	DEPARTMENT OF NATURAL RESOURCES
GGBA	COLORADO STATE UNIVERSITY	PDAA	WATER CONSERVATION BOARD
GGEA	COLORADO STATE UNIVERSITY - GLOBAL CAMPUS	PEAA	DIVISION OF WATER RESOURCES
GGJA	COLORADO STATE UNIVERSITY - PUEBLO	PHAA	OIL AND GAS CONSERVATION COMMISSION
GJAA	COLORADO COMMUNITY COLLEGE SYSTEM	PKAA	DIVISION OF RECLAMATION MINING AND SAFETY
GJBA	ARAPAHOE COMMUNITY COLLEGE	PMAA	DIVISION OF PARKS AND WILDLIFE
GJCA	COMMUNITY COLLEGE OF AURORA	RAAA	DEPARTMENT OF PUBLIC SAFETY
GJDA	COMMUNITY COLLEGE OF DENVER	RBAA	COLORADO STATE PATROL
GJEA	FRONT RANGE COMMUNITY COLLEGE	RCAA	DIVISION OF FIRE PREVENTION AND CONTROL
GJFA	LAMAR COMMUNITY COLLEGE	RDAA	DIVISION OF CRIMINAL JUSTICE
GJGA	MORGAN COMMUNITY COLLEGE	REAA	COLORADO BUREAU OF INVESTIGATION
GJHA	OTERO COMMUNITY COLLEGE	RFAA	DIV OF HOMELAND SECURITY AND EMERGENCY MGMT
GJJA	PIKES PEAK COMMUNITY COLLEGE	SAAA	DEPARTMENT OF REGULATORY AGENCIES
GJKA	PUEBLO COMMUNITY COLLEGE	SDAA	CIVIL RIGHTS DIVISION
GJLA	RED ROCKS COMMUNITY COLLEGE	SFAA	DIVISION OF INSURANCE
GJMA	TRINIDAD STATE JUNIOR COLLEGE	SGAA	PUBLIC UTILITIES COMMISSION
GJRA	NORTHEASTERN JUNIOR COLLEGE	SJAA	PHARMACY BOARD
GJTA	COLORADO NORTHWESTERN COMMUNITY COLLEGE	TAAA	DEPARTMENT OF REVENUE
GKAA	UNIVERSITY OF NORTHERN COLORADO	UHAA	DEPARTMENT OF HEALTH CARE POLICY AND FINANCE
GLAA	COLORADO SCHOOL OF MINES	VAAA	DEPARTMENT OF STATE
GSA	FORT LEWIS COLLEGE	WAAA	DEPARTMENT OF TREASURY - ADMINISTRATION





REQUIRED

COMMUNICATIONS

LETTER





# OFFICE OF THE STATE AUDITOR



December 18, 2018

DIANNE E. RAY, CPA  
STATE AUDITOR

## INDEPENDENT AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

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 (State) for the year ended June 30, 2018, and the related notes to the financial statements. We have also audited the State's budgetary comparison schedule—general fund component and the related note for the Fiscal Year Ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 4, 2018. Professional standards also require that we communicate to you the following information related to our audit.

### SIGNIFICANT AUDIT MATTERS

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in NOTE 1 to the financial statements contained in the State's Fiscal Year 2018 *Comprehensive Annual Financial Report* issued under separate cover. As described in NOTE 1.A., of the financial statements, the State adopted

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DENVER, COLORADO  
80203  
303.869.2800

Statements of Governmental Accounting Standards (GASB Statements) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*; No. 81, *Irrevocable Split-Interest Agreements*; No. 85, *Omnibus 2017*; and No. 86, *Certain Debt Extinguishment Issues* in Fiscal Year 2018. The University of Colorado and the Colorado Community College System have chosen to early implement GASB Statement No. 89, *Accounting for Interest Cost before the End of a Construction Period* for Fiscal Year 2018, which is reflected in the State's financial statements. Accordingly, the cumulative effect of these accounting changes as of the beginning of the fiscal year is reported in NOTE 15.B., of the financial statements. We noted no transactions entered into by the State during the year for which there is a lack of authoritative guidance or consensus. Except for the prior period adjustments reported in NOTE 15.A., of the financial statements, all significant transactions have been recognized in the financial statements in the proper period.

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, net pension liabilities and other post-employment benefits (OPEB) related liabilities, pollution remediation obligation estimates, and year-end accruals. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were cash and investments, capital assets and their related depreciation, pension obligations, other postemployment benefits, prior period adjustments, over-expenditures, contingencies, and subsequent events.

The financial statement disclosures are neutral, consistent, and clear.

## 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 clearly 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 their effects 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, a disagreement with management is 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. No such disagreements arose during the course of our audit.

## MANAGEMENT REPRESENTATIONS

We have requested and received certain representations from management that are included in the management representation letter dated December 18, 2018.

## 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.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year as the State's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### OTHER MATTERS

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, and notes to the required supplementary information that include defined benefit pension plan and other postemployment benefit information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures on the RSI do not provide us with sufficient evidence to express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and the schedule of TABOR revenue and computations, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, the budget and actual schedules-budgetary basis non-appropriated, and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing

procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

RESTRICTION ON USE

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.

Very truly yours,

A handwritten signature in black ink, appearing to read "C. F. King" or similar, written in a cursive style.

Denver, CO  
December 18, 2018





# APPENDIX A



# FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
<b>DEPARTMENT OF CORRECTIONS</b>						
2018-001	II-7	<p>The Department of Corrections should strengthen its internal controls over financial accounting processes by (a) formalizing and enforcing written policies and procedures to include capital asset and accounts payable processes, including those related to transferring construction-related expenditures to a construction in progress asset account at fiscal year end and to ensure that all expenditures and liabilities related to services performed prior to the end of the fiscal year have been recorded; and (b) providing adequate training to staff over the effective implementation and performance of internal control procedures related to transferring expenditures to a construction in progress asset account and to ensure that all expenditures and liabilities related to services performed prior to the end of the fiscal year have been recorded.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	<p>A AGREE B AGREE</p>	<p>A 3/2019 B 3/2019</p>	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-002	II-14	<p>The Department of Corrections (Department) should strengthen its internal controls over procurement card expenditures by (a) ensuring that the procurement card administrator is fulfilling the duties and responsibilities outlined in the Procurement Card Program Handbook, including compliance reviews, sales tax inquiries, and declined transaction inquiries on a monthly basis; (b) providing training to procurement card users and approvers on a timely basis in accordance with the Procurement Card Program Handbook. The training should emphasize the importance of following the State's established procedures for review, approval, and maintenance of the procurement card statement and detailed receipts; and (c) instituting a required, routine process for reviewing all credit limit amounts on procurement cards to ensure that amounts are reasonable and appropriate for the needs of the individual cardholder to fulfill their duties and that the Department's use of procurement cards is within policies and intended use.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE	A 3/2019 B 3/2019 C 6/2019	N/A
2018-039	III-6	<p>The Department of Corrections should ensure that it complies with federal requirements and grant agreements for the International Corrections Management Training Center (Training Center) by (a) developing and implementing policies and procedures to ensure that trainee meal costs do not exceed applicable per diem rates; (b) enforcing timekeeping policies for supervisors, including timesheet reviews, specifically for those employees related to the Training Center program; (c) developing and implementing procedures to monitor budget-to-actual results, and at a level of detail outlined in the grant agreement; and (d) working with the Federal Bureau of International Narcotics and Law Enforcement Affairs to seek a budget amendment for future cost overruns, as appropriate, and as soon as they are anticipated.</p> <p>MATERIAL WEAKNESS</p>	19.703 (A)(B) INL	A AGREE B AGREE C AGREE D AGREE	A 2/2019 B 12/2018 C 3/2019 D 3/2019	Bradley Duca (719) 269-4214

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-040	III-11	<p>The Department of Corrections should implement internal controls to ensure that it complies with the cash management requirements for the International Corrections Management Training Center, also known as the Criminal Justice Systems, grant by developing and implementing cash management policies and procedures related to federal advances, including requirements for tracking interest earned on federal funds, and remitting any interest earned in excess of \$500 per year to the Department of Health and Human Services, Payment Management System.</p> <p>MATERIAL WEAKNESS</p>	19.703 (C) INL	AGREE	7/2019	Bradley Duca (719) 269-4214
2018-041	III-14	<p>The Department of Corrections should strengthen its internal controls to ensure that it complies with federal reporting requirements for the International Corrections Management Training Center by ensuring that it appropriately communicates and enforces grant management reporting policies and procedures. This should include ensuring that staff document the review and approval of its federal reports prior to submission.</p> <p>MATERIAL WEAKNESS</p>	19.703 (L) INL	AGREE	3/2019	Bradley Duca (719) 269-4214

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-042	III-19	<p>The Department of Corrections (Department) should ensure that it complies with the grant requirements for the International Corrections Management Training Center program by (a) developing and implementing policies and procedures that require that the Department obtain pre-approval from the Bureau of International Narcotics and Law Enforcement Affairs (INL) for each course that will be provided during the fiscal year. This should include maintaining supporting documentation indicating INL review and approval for each course; (b) developing and implementing policies requiring that each training report and incident report be properly reviewed prior to submission to INL, and requiring that evidence of each review be maintained; and (c) developing and implementing policies requiring that all pre- and post-assessment results be properly reviewed to ensure that the reports are completed and reported on in accordance with the grant agreement.</p> <p>MATERIAL WEAKNESS</p>	<p>19.703 (A) INL</p>	<p>A AGREE B AGREE C AGREE</p>	<p>A 3/2019 B 3/2019 C 3/2019</p>	<p>Bradley Duca (719) 269-4214</p>
2018-043	III-25	<p>The Department of Corrections (Department) should strengthen its internal controls to ensure that it complies with the cash management and federal reporting requirements for the Wild Horse and Burro Resource Management Program (WHIP) by (a) finalizing and implementing policies and procedures, and working with the federal Bureau of Land Management (BLM), to ensure that the Department's updated WHIP policies and procedures align with BLM requirements; and (b) submitting corrected reimbursement requests and federal reports for Fiscal Year 2017, and continuing to work with BLM staff to resolve identified differences.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>15.229 (C)(L) DOI</p>	<p>A AGREE B AGREE</p>	<p>A 10/2018 B 4/2019</p>	<p>Bradley Duca (719) 269-4214</p>

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<b>OFFICE OF THE GOVERNOR</b>						
2018-003	II-20	The Governor's Office of Information Technology (OIT) should improve change management controls and comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075 for the Colorado Unemployment Benefits System and the Colorado Automated Tax System, and immediately correct the issues identified in the confidential finding.  MATERIAL WEAKNESS	N/A	AGREE	6/2019	N/A
2018-004	II-24	The Governor's Office of Information Technology (OIT) should prioritize staffing assignments to implement and improve information security controls over the mainframe to ensure compliance with Colorado Information Security Policies and OIT Cyber Policies by (a) mitigating the information security problem noted in the confidential finding PART A; (b) working with the Department of Personnel & Administration to review and implement the Standard Operating Procedures noted in the confidential finding PART B; (c) mitigating the information security problem noted in the confidential finding PART C; (d) mitigating the information security problem noted in the confidential finding PART D; and (e) documenting and implementing information security controls to mitigate the problem noted in the confidential finding PART E.  MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE D AGREE E AGREE	A 3/2019 B 3/2019 C IMPLEMENTED D IMPLEMENTED E 3/2019	N/A
2018-005	II-27	The Governor's Office of Information Technology (OIT) should prioritize staffing assignments to improve Colorado Personnel Payroll System (CPPS) change management controls by requiring access reviews over the CPPS test and production environments, according to policy requirements, to ensure that access is provisioned appropriately.  SIGNIFICANT DEFICIENCY	N/A	AGREE	IMPLEMENTED	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-006	II-31	<p>The Governor's Office of Information Technology (OIT) should continue to improve Colorado Personnel Payroll System (CPPS) controls over system interfaces and disaster recovery processes by working with the Department of Personnel &amp; Administration's Office of the State Controller to prioritize staffing assignments and create processes to (a) review all interfaces related to CPPS on a periodic basis to ensure that proper security controls are in place and appropriately identify and hold personnel accountable for managing these interfaces; and (b) develop a CPPS disaster recovery plan, incorporating all critical components associated with CPPS and policy requirements.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	<p>A AGREE B AGREE</p>	<p>A 3/2019 B 3/2019</p>	N/A
2018-007	II-34	<p>The Governor's Office of Information Technology (OIT) should reprioritize staffing to strengthen information security controls over the Colorado Personnel Payroll System (CPPS) and comply with Colorado Information Security Policies and OIT Cyber Policies by (a) retaining application audit logs for a minimum of 1 year; (b) configuring service accounts to be locked after the maximum number of three invalid login attempts; and (c) monitoring and periodically reviewing service accounts.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	<p>A AGREE B AGREE C AGREE</p>	<p>A 1/2019 B IMPLEMENTED C IMPLEMENTED</p>	N/A
2018-008	II-39	<p>The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by (a) implementing the access management related recommendation to mitigate the specific problem noted in the confidential finding PART A; (b) implementing the enterprise wide access solution; (c) complying with updated OIT Cyber Policies related to system security configuration requirements; and (d) defining, in OIT Cyber Policies, the appropriate roles and responsibilities for the distribution and review of system security information.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	<p>A DISAGREE B AGREE C AGREE D AGREE</p>	<p>A NOT APPLICABLE B 6/2019 C 1/2019 D 5/2019</p>	N/A



REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-009	II-42	<p>The Governor’s Office of Information Technology (OIT) should improve GenTax information security controls and comply with Colorado Information Security Policies and OIT Cyber Policies by configuring the GenTax operating system to automatically disable user accounts after 90 days of inactivity, once the legacy system impacting this change has been replaced and upgraded to allow for the change.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	AGREE	6/2019	N/A
2018-010	II-44	<p>The Governor’s Office of Information Technology should improve information security controls by (a) implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding and to ensure compliance with applicable laws, regulations, and policies; and (b) implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding and to ensure compliance with applicable laws, regulations, and policies.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	<p>A DISAGREE</p> <p>B AGREE</p>	<p>A NOT APPLICABLE</p> <p>B 5/2019</p>	N/A
2018-011	II-47	<p>The Governor’s Office of Information Technology should improve information security controls over the CORE interface server by (a) reprioritizing staff to establish procedures to mitigate the specific related problems noted in the confidential finding and (b) configuring the system to ensure compliance with all relevant information security policies to mitigate the specific related problems noted in the confidential finding.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	<p>A AGREE</p> <p>B AGREE</p>	<p>A 3/2019</p> <p>B 1/2019</p>	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-012	II-49	<p>The Governor’s Office of Information Technology (OIT) should ensure physical security over the State’s main data center by (a) establishing formalized access management processes to mitigate the specific related problems noted in the confidential finding; (b) ensuring compliance with Colorado Information Security Policies, OIT Cyber Policies, and OIT’s data center standard operating procedures, related to physical access management; (c) establishing formalized policies, procedures, and written agreements over physical access to mitigate the specific related problems noted in the confidential finding; and (d) establishing formalized policies, procedures, and written agreements over physical access to mitigate the specific related problems noted in the confidential finding.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE D AGREE	A 10/2018 B 4/2019 C 1/2020 D 1/2020	N/A
2018-013	II-49	<p>The Governor’s Office of Information Technology (OIT) should improve oversight of CGI, as the CORE application’s third-party service provider, to ensure compliance with the Colorado Information Security Policies (Security Policy or Policies) by (a) amending the CGI contract as necessary to clearly and unambiguously state that the contractor is required to comply with all current and future updated State of Colorado Information Security Policies; (b) ensuring it has a process and effective mechanism in place to assess CGI for compliance with the CISPs including ensuring that CGI’s policies and procedures for CORE comply with the Security Policies; and (c) amending the CGI contract as necessary to assign DPA/OSC primary responsibility for contract oversight, while stipulating that OIT should continue to ensure compliance with the Security Policies.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE	A IMPLEMENTED B 7/2018 C 7/2018	NA

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-014	II-49	<p>Once the Unemployment Insurance Modernization project is implemented and operational, the Governor's Office of Information Technology (OIT) should ensure that logging, monitoring, and reporting capabilities are in place; logs are reviewed and analyzed for inappropriate activity; and audit records are retained in accordance with applicable security requirements as agreed upon with the Department of Labor and Employment and in compliance with Colorado Information Security and OIT Cyber Policies.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	AGREE	12/2018	N/A
2018-022	II-84	<p>The Governor's Office of Information Technology (OIT) should work with the Department of Labor and Employment to improve information security controls for the Colorado Unemployment Benefits System, Colorado Automated Tax System, and Colorado Labor and Employment Applicant Resource systems, and to comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by (a) implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART A; and (b) implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART B.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	<p>A AGREE</p> <p>B AGREE</p>	<p>A 6/2019</p> <p>B 6/2019</p>	N/A
2018-024	II-88	<p>The Governor's Office of Information Technology should work with the Department of Labor and Employment to implement appropriate procedures to mitigate the specific problems noted in the confidential finding.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	AGREE	1/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
<b>DEPARTMENT OF HEALTH CARE POLICY AND FINANCING</b>						
2018-015	II-55	The Department of Health Care Policy and Financing should strengthen its internal controls over financial accounting processes by (a) performing an adequate and effective review of its financial transactions and (b) enhancing fiscal year-end training for staff over the effective implementation and performance of internal control procedures and appropriate completion of fiscal year-end exhibits.  SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2019 B 6/2019	N/A
2018-044	III-43	The Department of Health Care Policy and Financing should strengthen its internal controls over, and ensure it complies with, state and federal regulations for the Medicaid Program by (a) providing adequate training to the counties and Medical Assistance (MA) sites to ensure that caseworkers are updating information in the Colorado Benefits Management System (CBMS) in a timely manner, maintaining the required documentation to support eligibility, entering information correctly into CBMS, obtaining a Social Security Number when required, and processing applications in a timely manner. The training should focus on and target counties and MA sites with issues identified in the audit; (b) monitoring local counties and MA sites by performing Medicaid eligibility reviews; and (c) researching and resolving CBMS system issues identified in our audit.  MATERIAL WEAKNESS	93.778 (A)(B)(E) HHS	A AGREE B AGREE C AGREE	A 12/2019 B 12/2019, DEPENDENT UPON AVAILABLE FUNDING C 7/2020	Donna Kellow 303-866-3676  Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-045	III-51	<p>The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by (a) researching and resolving Colorado Benefits Management System (CBMS) and Colorado interChange system programming issues to ensure that correct eligibility information is displayed in both systems; (b) identifying any cases affected by the system issues noted in our audit, and correcting eligibility information in Colorado interchange; (c) establishing a reconciliation process between CBMS and Colorado interChange to ensure that the eligibility information in CBMS is correctly reflected in Colorado interchange; and (d) monitoring the local counties and Medical Assistance eligibility sites to ensure that they are addressing any issues identified by the fiscal agent through error reports.</p> <p>MATERIAL WEAKNESS</p>	<p>93.778 (A)(B)(E) HHS</p>	<p>A AGREE B AGREE C AGREE D AGREE</p>	<p>A IMPLEMENTED B IMPLEMENTED C 12/2019 D 7/2019</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-046	III-59	<p>The Department of Health Care Policy and Financing should improve its controls over the Medicaid and Children’s Health Insurance Program provider eligibility determination and enrollment by monitoring its fiscal agent to ensure that it complies with federal and state requirements. Specifically, it should be (a) working with its fiscal agent to ensure that Colorado interChange is performing required database matches, including Social Security Administration Death Master File database checks, during enrollment and re-enrollment as intended and appropriately marking the results; (b) ensuring that its fiscal agent is maintaining required documentation within application records to demonstrate compliance with federal requirements and state regulations; and (c) ensuring that Colorado interChange is displaying consistent provider information within the system when providers are revalidated.</p> <p>MATERIAL WEAKNESS</p>	<p>93.767 93.778 (A)(B)(N) HHS</p>	<p>A AGREE B AGREE C AGREE</p>	<p>A 7/2019 B IMPLEMENTED C IMPLEMENTED</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

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2018-047	III-66	<p>The Department of Health Care Policy and Financing should strengthen its internal controls over monitoring of provider health and safety standards by (a) following its current policy for monitoring the Colorado Department of Public Health and Environment's (CDPHE) standard surveys and certifications to ensure compliance with state and federal regulations and updating its policy to include maintaining documentation of the meetings held with CDPHE and Centers for Medicare and Medicaid Services and review of survey reports; and (b) developing a mechanism to proactively identify delays in standard surveys and certifications of nursing facilities and intermediate care facilities for individuals with intellectual disabilities.</p> <p>MATERIAL WEAKNESS</p>	93.777 (A)(B)(N) HHS	A AGREE B AGREE	A 6/2019 B 6/2019	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-048	III-71	<p>The Department of Health Care Policy and Financing should strengthen its internal controls over its Medicaid contractor for its inpatient hospital and long-term care facility audits by developing, implementing, and documenting formal policies and procedures to include using the preexisting reports to proactively monitor the contractor to ensure that it is completing audits in accordance with federal regulations and within established contractual timeframes.</p> <p>SIGNIFICANT DEFICIENCY</p>	93.778 (A)(B)(N) HHS	AGREE	6/2019	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-049	III-75	<p>The Department of Health Care Policy and Financing should improve its internal controls over subrecipient monitoring for the Medicaid and State Children's Health Insurance Programs by implementing its draft subrecipient monitoring policies and procedures and performing the required risk assessments to ensure compliance with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.</p> <p>SIGNIFICANT DEFICIENCY</p>	93.767 93.778 (M) HHS	AGREE	IMPLEMENTED	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-050	III-89	<p>The Department of Health Care Policy and Financing should evaluate the effectiveness of recent improvements to the user interface and reporting functionality of the Benefits Utilization System (BUS), gather input from the Community-Centered Boards, and make additional improvements to the BUS or its successor system, as needed, to facilitate the tracking of required contacts with Home and Community-Based Services waiver program recipients, including face-to-face monitoring visits.</p> <p>MATERIAL WEAKNESS</p>	93.778 (A)(B)(M) HHS	AGREE	6/2019	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-051	III-100	<p>The Department of Health Care Policy and Financing should take steps to ensure that all claims paid to the Community-Centered Boards (CCBs) for Targeted Case Management are supported by documentation in the Benefits Utilization System (BUS) or its successor system, including (a) investigating the claims we identified as lacking supporting documentation in the BUS and recovering any overpayments, as appropriate; (b) monitoring the CCBs' use of the BUS's monthly log note reports and making improvements to the BUS, or its successor system, as necessary, to ensure that it provides accurate and necessary information for CCBs to verify accuracy of billing claims for Targeted Case Management; and (c) monitoring the functionality of the BUS user interface, or its successor system, and making improvements, as necessary, to resolve system issues that may be causing duplicate log notes.</p> <p>MATERIAL WEAKNESS</p>	93.778 (A)(B)(M) HHS	<p>A AGREE</p> <p>B AGREE</p> <p>C AGREE</p>	<p>A 7/2019</p> <p>B 6/2019</p> <p>C 6/2019</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-052	III-110	<p>The Department of Health Care Policy and Financing should implement written billing guidance and controls to help ensure that its payments to Community-Centered Boards (CCBs) for Targeted Case Management are reasonable. The guidance and controls should (1) help ensure that the CCBs do not bill for case manager time that is not worked and (2) clarify how the CCBs should bill for small time increments.</p> <p>MATERIAL WEAKNESS</p>	93.778 (A)(B)(M) HHS	AGREE	7/2020	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-053	III-117	<p>The Department of Health Care Policy and Financing should strengthen its controls in the Colorado interChange to ensure that claims for services provided through Medicaid Home and Community-Based Services waiver programs are paid only when there is a proper prior authorization. Such controls should be designed to prevent paying claims that do not have coding that exactly matches a prior authorization for the program recipient.</p> <p>MATERIAL WEAKNESS</p>	93.778 (A)(B)(M) HHS	AGREE	9/2019	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-054	III-117	<p>The Department of Health Care Policy and Financing should review the payments made for the 6,130 service claims without matching prior authorization identified in the audit to determine whether the payments were allowable and recover unallowable payments and over-payments, as appropriate. Until the Department implements RECOMMENDATION 2018-053, it should also review claims that were paid after the audit review period to determine whether any lacked prior authorization and recover unallowable payments and over-payments, as appropriate.</p> <p>MATERIAL WEAKNESS</p>	93.778 (A)(B)(M) HHS	AGREE	9/2019	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>



REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-055	III-119	<p>The Department of Health Care Policy and Financing should improve controls over its financial reporting internal controls, and ensure compliance with federal regulations by holding vendors accountable for contract provisions, including requirements to provide SOC 1, Type II reports, as well as reports from related subservice organizations, on an annual basis, for systems implemented under the COMMIT project. The reports should cover all managed system components, including database controls, relevant to internal controls over financial reporting.</p> <p>MATERIAL WEAKNESS</p>	<p>93.767 93.777 93.778 (A)(B)(N) HHS</p>	AGREE	12/2018	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-056	III-119	<p>The Department of Health Care Policy and Financing should improve its controls over providers participating in the Medicaid program by (a) ensuring that provider licensing information contained in Colorado interChange is current, and ensuring that providers are appropriately licensed and in compliance with federal regulations while enrolled in the program; and (b) documenting policies and procedures for the monitoring process over its Medicaid provider eligibility fiscal agent to ensure that the fiscal agent is in compliance with their contract.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.767 93.778 (A)(B)(N) HHS</p>	<p>A AGREE B AGREE</p>	<p>A 12/2018 B 12/2018</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2018-057	III-120	<p>The Department of Health Care Policy and Financing should improve its internal controls over the timely processing of medical claims for the Medicaid program by (a) ensuring that monthly claims payment monitoring reports are generated and reviewed by the Department throughout the fiscal year; and (b) documenting policies and procedures over the timely processing of claims payments to ensure the fiscal agent is in compliance with its contract, including a requirement for appropriate documentation to substantiate that monitoring activities were conducted.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.778 (A)(B) HHS</p>	<p>A AGREE B AGREE</p>	<p>A 12/2018 B 12/2018</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-058	III-120	The Department of Health Care Policy and Financing should develop and implement interim policies and procedures to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations while it awaits for the implementation of the State's new timekeeping system.  SIGNIFICANT DEFICIENCY	93.767 93.777 93.778 (B) HHS	AGREE	12/2018	Donna Kellow 303-866-3676  Greg Tanner 303-866-2764
<b>DEPARTMENT OF HIGHER EDUCATION—ADAMS STATE UNIVERSITY</b>						
2018-016	II-63	Adams State University should continue to improve its internal controls over financial activities by (a) providing training to staff over the effective implementation of policies, procedures, and internal controls related to specific account balances and transaction activity; and (b) ensuring established internal controls, including segregation of duties and secondary review and approval processes, are effective, demonstrated by eliminating the types of errors identified in this audit.  MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 5/2019 B 5/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-059	III-126	<p>Adams State University should improve internal controls over Student Financial Aid (SFA) Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by (a) developing and implementing policies and procedures that clearly outline responsibilities of the records office and the financial aid office for enrollment reporting, to ensure participating students' information is accurately reported; (b) updating policies and procedures to address available SFA regulatory alerts to assist with the accurate reporting of student enrollment. This should include clear direction for staff to utilize USDE-provided reports, such as the Enrollment Errors Report (SCHER5), to identify and resolve errors; (c) training staff in the records office and financial aid office over the effective communication and implementation of these policies and procedures; and (d) implementing an adequate review process to ensure enrollment changes reported by the University to the Clearinghouse, and from the Clearinghouse to NSLDS are accurate.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>84.063 84.268 (N) ED</p>	AGREE	3/2019	<p>Leanne Lounsbury (719)587-8042</p>

DEPARTMENT OF HIGHER EDUCATION—COMMUNITY COLLEGE SYSTEM						
2018-060	III-133	<p>The Colorado Community College System should strengthen internal controls over its federal Student Financial Aid programs by establishing policies and procedures to ensure that all students who fail to submit verification documentation are reevaluated by the financial aid office and any aid previously received during the award year be returned as outlined in the federal guidelines, as applicable.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>84.063 (N) ED</p>	AGREE	2/2019	<p>Lisa Grefrath 303-595-1575</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
<b>DEPARTMENT OF HIGHER EDUCATION—UNIVERSITY OF COLORADO</b>						
2018-017	II-69	The University of Colorado should strengthen internal controls over cash reporting by ensuring that all bank accounts are reconciled in a timely manner. When a new bank account is established, the Office of the University Controller should clearly communicate to the University of Colorado Boulder the responsibility for reconciling the account to ensure reconciling items are properly identified and resolved and that cash balances are properly reflected on the general ledger and financial statements.  SIGNIFICANT DEFICIENCY	N/A	AGREE	10/2018	N/A
2018-061	III-138	The University of Colorado should ensure it complies with federal Student Financial Aid enrollment reporting requirements by requiring CU Denver   Anschutz to monitor changes in protocol at the National Student Clearinghouse (Clearinghouse) and to institute alternate processes for submitting student statuses to the Clearinghouse in the event of a full or partial rejection of a submission. Such processes may include manual updating of students' statuses or submitting alternate file formats that the Clearinghouse will accept and that will ensure that enrollment information is reported to the federal government timely and accurately.  SIGNIFICANT DEFICIENCY	84.063 84.268 (N) ED	AGREE	9/2018	Justin Jaramillo 303-315-1845
<b>DEPARTMENT OF HIGHER EDUCATION— METROPOLITAN STATE UNIVERSITY OF DENVER</b>						
2018-018	II-72	Metropolitan State University of Denver (University) should improve information technology controls for Banner by (a) strengthening its internal controls over change management and (b) communicating policies and procedures to all applicable employees to ensure that processes are followed in the event of staff turnover.  SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2019 B 6/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-019	II-75	Metropolitan State University of Denver should improve internal controls over computer operations by ensuring that it has the necessary staff to (a) prioritize the mitigation of the specific problem noted in the confidential finding PART A, and (b) mitigate the specific problem noted in the confidential finding PART B.  SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2019 B 5/2020	N/A
2018-020	II-77	Metropolitan State University of Denver should ensure that appropriate management oversight is in place to enforce consistent application of the account management policy to mitigate the specific information security problem noted in the confidential finding.  SIGNIFICANT DEFICIENCY	N/A	AGREE	5/2019	N/A
<b>DEPARTMENT OF HUMAN SERVICES</b>						
2018-062	III-145	The Department of Human Services should work with the Governor's Office of Information Technology to strengthen information technology general controls over the Child Care Automated Tracking System (CHATS) system by (a) implementing procedures to ensure sufficient account management internal controls are in place to address the problems identified in the detailed confidential finding, (b) developing and communicating account management policies and procedures to address the problems identified in the detailed confidential finding, and (c) ensuring that the account management problems noted in the detailed confidential finding are addressed in the CHATS modernization project when the new system is implemented.  MATERIAL WEAKNESS	93.575 93.596 (A)(B)(E)(M) HHS	A AGREE B AGREE C AGREE	A 3/2019 B 3/2019 C 3/2019	Clint Woodruff (303)866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-063	III-152	<p>The Department of Human Services should strengthen its internal controls over, and ensure compliance with, the federal Colorado Child Care Assistance Program (CCCAP) requirements by (a) ensuring that county caseworkers are appropriately trained on CCCAP areas and internal control procedures, including requiring that representatives from all counties attend the training; (b) improving its CCCAP county review process to ensure that caseworkers follow the CCCAP's policies and procedures regarding case file documentation, timely processing of applications and redeterminations, case closures, and income calculations; and (c) correcting the errors related to the parental fee calculation within the Child Care Automated Tracking System.</p> <p>MATERIAL WEAKNESS</p>	<p>93.575 93.596 (A)(B)(E)(M) HHS</p>	<p>A AGREE B AGREE C AGREE</p>	<p>A 7/2019 B 7/2019 C 7/2019</p>	<p>Clint Woodruff (303)866-2732</p>
2018-064	III-158	<p>The Department of Human Services should improve its internal controls over its provider inspection process for the Colorado Child Care Assistance Program by (a) improving its monitoring process to ensure that licensing staff follow up on untimely and incomplete provider responses, and to ensure providers initial and acknowledge inspection reports at the time they receive them, as defined in the Division of Early Care and Learning's (Division) Standard Operating Procedures; and (b) continuing to provide detailed training to licensing specialists on specific licensing requirements and procedures to follow and address untimely and/or incomplete responses as defined in the Division's Standard Operating Procedures.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.575 93.596 (N) HHS</p>	<p>A AGREE B AGREE</p>	<p>A 3/2019 B 3/2019</p>	<p>Clint Woodruff (303)866-2732</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-065	III-164	<p>The Department of Human Services (Department) should strengthen its internal controls over third-party service organizations systems by (a) ensuring that the Department’s policies and procedures requiring reviews and follow-up processes for identifying and addressing exceptions associated with the Colorado Benefits Management System (CBMS) for the System and Organization Controls (SOC) reports are enforced. This should include ensuring that exceptions noted in the SOC reports are remediated; (b) documenting within policies and procedures a process for ensuring that all relevant service provider and subservice organization SOC reports are obtained and reviewed and that Complementary User Entity Controls noted in the CBMS SOC reports are fully assessed and implemented by the Department; and (c) working with the U.S. Department of Agriculture to determine whether the period of coverage currently provided in its Electronic Benefits Transfer (EBT) service provider’s SOC report complies with federal regulations and that the second service organization provides a SOC report. If not, the Department should take steps to ensure compliance, such as specifying and enforcing an appropriate period of coverage in its EBT service provider contract that will ensure that the audit period provides coverage in accordance with federal requirements.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>10.551 (A),(B),(N) USDA</p>	<p>A PARTIALLY AGREE B PARTIALLY AGREE C DISAGREE</p>	<p>A 5/2019 B 5/2019 C NO LONGER APPLICABLE</p>	<p>Clint Woodruff (303)866-2732</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
<b>DEPARTMENT OF LABOR AND EMPLOYMENT</b>						
2018-021	II-83	<p>The Department of Labor and Employment should work with the Governor’s Office of Information Technology (OIT) and the Colorado Labor and Employment Applicant Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the CLEAR systems, and to comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by (a) implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART A; (b) implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART B; and (c) implementing appropriate procedures to mitigate the specific problems noted in the confidential finding PART C.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE	A 6/2019 B 2/2019 C 2/2019	N/A
2018-023	II-87	<p>The Department of Labor and Employment should work with the Governor’s Office of Information Technology and the Colorado Labor and Employment Applicant Resource (CLEAR) vendor, as applicable, to (a) implement appropriate procedures to mitigate the specific problems noted in the confidential finding PART A; (b) implement appropriate procedures to mitigate the specific problems noted in the confidential finding PART B; and (c) hold the CLEAR vendor accountable for contract provisions to ensure they are complying with Colorado Information Security Policies.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE	A 6/2019 B 1/2020 C 1/2020	N/A



REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-025	II-89	<p>The Colorado Department of Labor and Employment should work with the Governor's Office of Information Technology to ensure compliance with Colorado Information Security Policies and improve information technology general controls over the Colorado Unemployment Benefits System and Colorado Automated Tax System by ensuring that audit logging is designed, built, implemented, and operational as part of the Unemployment Insurance Modernization project.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	AGREE	12/2018	N/A
<b>DEPARTMENT OF PERSONNEL &amp; ADMINISTRATION</b>						
2018-026	II-99	<p>The Department of Personnel &amp; Administration's Office of the State Controller (OSC) should strengthen internal controls over the preparation of the financial statements and the Comprehensive Annual Financial Report (CAFR) to ensure that the financial statements and CAFR are accurate, timely, and prepared in accordance with Generally Accepted Accounting Principles. This may include: (1) Implementing an expanded supervisory review process over the financial statements and note disclosures, including documentation of significant judgments and assumptions; and (2) Instituting a State Controller review of staff assignments for key responsibilities and roles for the preparation and review of the financial statements to ensure that staff take responsibility for the work performed.</p> <p>MATERIAL WEAKNESS</p>	N/A	AGREE	9/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-027	II-105	<p>The Department of Personnel &amp; Administration's Office of the State Controller (OSC) should strengthen its internal controls over pension and other post-employment benefit reporting by (a) updating and implementing its documented policies and procedures related to financial statement reporting and note disclosures required by GASB Statement No. 68, <i>Accounting and Financial Reporting for Pensions</i> (GASB 68), and GASB Statement No. 75, <i>Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions</i> (GASB 75), to include sufficient details related to the preparation and supervisory review of the note disclosures and supporting documentation to ensure that all elements agree to the underlying accounting records and that financial reporting meets statutory and generally accepted accounting principles requirements; and (b) establishing and implementing a process to obtain information from the State's higher education institutions on all types of pension and other postemployment benefit plans offered by the institutions. The OSC should compile this information, document its analysis, and include the appropriate disclosures for GASBs 68 and 75 in its financial statements.</p> <p>MATERIAL WEAKNESS</p>	N/A	<p>A AGREE B AGREE</p>	<p>A 6/2019 B 6/2019</p>	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-028	II-111	<p>The Department of Personnel &amp; Administration's Office of the State Controller (OSC) should ensure the efficient, effective, and accurate preparation of the State's financial statements by (a) designing and implementing effective internal controls to track, analyze, implement, and communicate new GASB statements and GASB implementation guides for the State's financial statements. These internal controls should include detailed documentation of the OSC's analysis, conclusions, and communication of the impact of new GASB statements and GASB implementation guides to the State's financial statements, including documented review and approval of these analyses and conclusions; (b) updating the process for the Statement of Cash Flows (Cash Statement) to include guidance for manual adjustments to the Cash Statement, including documentation, review, and approval requirements; (c) developing and implementing a process to perform a comparison of agencies' and higher education institutions' standalone Statements of Cash Flows to the Cash Statement, research variances, and make corrections to the Cash Statement if needed; and (d) requiring OSC financial reporting staff to obtain training on new GASB statements and GASB implementation guides and implementing a process for verifying that financial reporting staff receive this training.</p> <p>MATERIAL WEAKNESS</p>	N/A	<p>A AGREE  B AGREE  C AGREE  D AGREE</p>	<p>A 3/2019  B 6/2019  C 12/2019  D 4/2019</p>	N/A
2018-029	II-116	<p>The Department of Personnel &amp; Administration's Office of the State Controller should ensure that it meets statutory requirements by requesting a formal interpretation of the pay-date shift statute and how it relates to the State's institutions of higher education from the Attorney General's Office, and communicate that information to the institutions of higher education.</p> <p>NOT CLASSIFIED—NOT AN INTERNAL CONTROL ISSUE</p>	N/A	AGREE	2/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-030	II-120	<p>The Department of Personnel &amp; Administration's Office of the State Controller (OSC) should strengthen its internal controls over prior period adjustments by (a) designing and implementing internal controls over accounting entries made by departments to correct errors in prior year(s) financial activity so the OSC can identify and analyze the corrections to determine the impact to the State's Basic Financial Statements and Comprehensive Annual Financial Report and comply with Governmental Accounting Standards Board Statement No. 62 and (b) revising the <i>Fiscal Procedures Manual</i> to provide guidance to departments regarding prior period adjustments consistent with the internal controls implemented in PART A.</p> <p>MATERIAL WEAKNESS</p>	N/A	<p>A AGREE B AGREE</p>	<p>A 3/2019 B 3/2019</p>	N/A
2018-031	II-127	<p>The Department of Personnel &amp; Administration's Office of the State Controller (OSC) should improve internal controls related to the American Institute of Certified Public Accountants' Standards for Attestation Engagements 18 System and Organization Controls 1, Type II reports (SOC Reports) by (a) creating and implementing documented policies and procedures around performing risk assessment and planning related to the State's IT systems to determine which are critical to the State's Comprehensive Annual Financial Report, which require SOC Reports, and tracking SOC Report opinions; (b) providing contract template information for SOC Reports related to financial reporting. The OSC should review contracts that may require SOC Reports and determine how to proceed with the contract; and (c) including SOC Report guidance related to financial reporting in the OSC's <i>Fiscal Procedures Manual</i>, including department responsibilities related to SOC Reports and working with service organizations to resolve internal control issues identified in SOC Reports.</p> <p>MATERIAL WEAKNESS</p>	N/A	<p>A AGREE B AGREE C AGREE</p>	<p>A 6/2019 B 12/2019 C 3/2019</p>	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-032	II-131	<p>The Office of the State Controller should strengthen information technology controls over the Colorado Operations Resource Engine system by working with CGI to ensure that the System and Organization Controls 1, Type II report covers appropriate database layer controls relevant to financial reporting.</p> <p>MATERIAL WEAKNESS</p>	N/A	AGREE	7/2020	N/A
2018-033	II-134	<p>The Department of Personnel &amp; Administration's Office of the State Controller (OSC) should strengthen internal controls over year-end adjustments to ensure that the State's financial statements are fairly stated at fiscal year-end by (a) creating, documenting, and implementing formalized procedures for monitoring and reviewing the OSC recurring entries. This should include implementing a process for working with each department to identify and obtain information on all year-end recurring entries; and (b) evaluating its variance analytics process to ensure that thresholds are reasonably set to identify significant misstatements.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	<p>A AGREE</p> <p>B AGREE</p>	<p>A 6/2019</p> <p>B 6/2019</p>	N/A
2018-034	II-136	<p>The Department of Personnel &amp; Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutory deadlines.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	AGREE	6/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2018-035	II-136	<p>The Department of Personnel and Administration's (DPA's) Office of the State Controller (OSC) should remediate over the Colorado Personnel Payroll System (CPPS) security risks by working with the Governor's Office of Information Technology (OIT) to create processes to (a) review all data transmissions related to CPPS and ensure that sensitive data are encrypted during internal and external transmissions; (b) review all interfaces related to CPPS, ensuring that interfaces are reviewed on a periodic basis, security controls are enforced, and personnel are identified and held accountable for managing these interfaces; (c) update the CPPS disaster recovery plan, incorporating all critical components associated with CPPS and the requirements of the Colorado Information Security Policies; and (d) test the disaster recovery plan, mitigate identified gaps, and ensure that the required infrastructure components to restore the system are in place.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	<p>A PARTIALLY AGREE</p> <p>B AGREE</p> <p>C AGREE</p> <p>D AGREE</p>	<p>A 6/2019</p> <p>B NO LONGER APPLICABLE</p> <p>C NO LONGER APPLICABLE</p> <p>D IMPLEMENTED</p>	N/A
2018-066	III-174	<p>The Department of Personnel &amp; Administration's Office of the State Controller (OSC) should strengthen its internal controls over the preparation of the Statewide Indirect Cost Allocation Plan (SWCAP) to ensure that it is accurate, complete, and compliant with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) by (a) updating its current policies and procedures to include steps to validate the mathematical accuracy and completeness of the SWCAP schedules prior to submission to the federal Department of Health and Human Services' Division of Cost Allocation; and (b) ensuring that the updated policies and procedures define the roles and responsibilities for staff supervisory review(s) of the SWCAP and requiring the maintenance of sufficient documentary evidence of supervisory reviews.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>12.632</p> <p>17.207</p> <p>17.804</p> <p>17.801</p> <p>19.703</p> <p>64.015</p> <p>66.605</p> <p>84.287</p> <p>93.575</p> <p>93.596</p> <p>93.767</p> <p>93.775</p> <p>93.777</p> <p>93.778</p> <p>93.959</p> <p>93.667</p> <p>(B)</p> <p>DOD, DOI, DOL,</p> <p>DOS, VA, EPA, ED,</p> <p>HHS</p>	<p>A AGREE</p> <p>B AGREE</p>	<p>A 1/2019</p> <p>B 1/2019</p>	<p>Bhavna Punatar</p> <p>303-866-4344</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
<b>COLORADO DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT</b>						
2018-036	II-144	The Department of Public Health and Environment should strengthen its internal controls over financial activities by (a) providing adequate training and cross training to new employees and to existing employees taking on new functions, to ensure that they understand how to accurately perform the required accounting tasks and related internal control procedures in a timely manner; and (b) ensuring that all prepared exhibits and the associated supporting documentation are accurate and complete, and that appropriate supervisory reviews of the exhibits are completed prior to submission to the Office of the State Controller.  SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2019 B 6/2019	N/A
2018-037	II-147	The Department of Public Health and Environment should strengthen its internal controls over interagency billings by establishing and implementing cross training of employees over the interagency billing function and emphasizing the importance of timely billing.  SIGNIFICANT DEFICIENCY	N/A	AGREE	6/2019	N/A
<b>DEPARTMENT OF REVENUE</b>						
2018-038	II-153	The Department of Revenue (Department) should improve oversight of vendor contract compliance by (a) formalizing a process to monitor FAST Enterprise's (FAST) compliance with the contract provision ensuring that FAST performs a semi-annual review of the State's Security Policies, and (b) documenting a process for monitoring the activities of FAST to measure compliance with the existing contract and performance expectations as required by the Department's contract management policy.  SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 1/2019 B 1/2019	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
<b>DEPARTMENT OF THE TREASURY</b>						
2018-067	III-183	<p>The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) by (a) communicating required federal award information, including the Catalog of Federal Domestic Assistance number, program name and federal awarding agency, department contact information, and dollar amount, as well as reporting and other requirements for the grant, when passing funds through to other state agencies or non-state subrecipients; (b) developing a monitoring process to ensure that any state agencies to which Treasury passes Program funds, including the Department of Local Affairs, communicate the required federal award information to their subrecipients. This monitoring process should be detailed enough to provide reasonable assurance that subrecipients understand the terms and conditions of the subaward, that they appropriately report the Program grant receipts and expenditures on their Schedule of Expenditures of Federal Awards, and that they follow any other federal auditing requirements related to the grant awards; and (c) implementing a supervisory review process to ensure that the Exhibit K1, Schedule of Federal Assistance, is prepared in accordance with the Department of Personnel &amp; Administration's Office of the State Controller <i>Fiscal Procedures Manual</i>.</p> <p>MATERIAL WEAKNESS</p>	15.437 (L)(M) DOI	A AGREE B AGREE C AGREE	A 11/2019 B 11/2019 C 11/2019	Charles Scheibe (303) 866-5826



COMPLIANCE REQUIREMENTS		FEDERAL ENTITIES	
A	Activities Allowed or Unallowed	DOD	Department of Defense
B	Allowable Costs/Cost Principles	DOI	Department of the Interior
C	Cash Management	DOL	Department of Labor
E	Eligibility	DOS	Department of State
L	Reporting	ED	Department of Education
M	Subrecipient Monitoring	EPA	Environmental Protection Agency
N	Special Tests and Provisions	HHS	Department of Health and Human Services
		INL	Bureau for International Narcotics and Law Enforcement Affairs
		USDA	United States Department of Agriculture
		VA	Department of Veterans Affairs



# APPENDIX B



**NET UNCORRECTED AUDIT MISSTATEMENTS BY AGENCY  
FOR FISCAL YEAR ENDED JUNE 30, 2018  
INCREASE (DECREASE)**

AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ 8,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,951)
CORRECTIONS	\$ 82,354	\$ -	\$ 82,354	\$ -	\$ -	\$ -	\$ -
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HEALTH CARE POLICY AND FINANCING	\$ (7,308,109)	\$ -	\$ 7,984	\$ -	\$ -	\$ 2,635	\$ 7,318,727
HIGHER EDUCATION	\$ 12,914,777	\$ -	\$ (361,117)	\$ -	\$ (1,009,525)	\$ 1,356,633	\$ (12,928,786)
HUMAN SERVICES	\$ 21,641	\$ -	\$ (5,485)	\$ -	\$ -	\$ 209,877	\$ 182,751
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ 3,840,028	\$ (5,377,191)	\$ (914,135)	\$ (2,406,835)	\$ 3,332,208	\$ (9,205,981)
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,032)	\$ (8,032)
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ 6,928,495	\$ -	\$ 6,928,495
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ 218,871	\$ -	\$ -	\$ -	\$ 218,871
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ (3,383,337)	\$ -	\$ (2,671,731)	\$ -	\$ -	\$ (718,424)	\$ (6,818)
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ (1,707,945)	\$ 1,707,945	\$ -
	\$ 2,336,277	\$ 3,840,028	\$ (8,106,315)	\$ (914,135)	\$ 1,804,190	\$ 5,882,842	\$ (7,509,724)

**GROSS UNCORRECTED AUDIT MISSTATEMENTS BY AGENCY  
FOR FISCAL YEAR ENDED JUNE 30, 2018**

AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ 8,951	\$ -	\$ -	\$ -	\$ 14,147	\$ 14,147	\$ 23,098
CORRECTIONS	\$ 82,354	\$ -	\$ 82,354	\$ -	\$ -	\$ -	\$ 164,708
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HEALTH CARE POLICY AND FINANCING	\$ 21,113,530	\$ -	\$ 7,984	\$ -	\$ -	\$ 2,635	\$ 20,440,560
HIGHER EDUCATION	\$ 29,273,765	\$ -	\$ 1,223,155	\$ -	\$ 3,369,525	\$ 12,048,207	\$ 15,159,086
HUMAN SERVICES	\$ 196,390	\$ -	\$ 1,244,777	\$ -	\$ -	\$ 222,290	\$ 874,192
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ 4,755,425	\$ 23,162,547	\$ 920,193	\$ 12,328,795	\$ 3,337,750	\$ 37,487,232
PUBLIC HEALTH AND ENVIRONMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,474	\$ 26,474
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ 8,283,601	\$ -	\$ 8,283,601
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ 661,548	\$ -	\$ 218,871	\$ -	\$ -	\$ -	\$ 880,419
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ 4,136,933	\$ -	\$ 2,671,731	\$ -	\$ -	\$ 5,295,728	\$ 6,818
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ 1,707,945	\$ 1,707,945	\$ -
	\$ 55,473,471	\$ 4,755,425	\$ 28,611,419	\$ 920,193	\$ 25,704,013	\$ 22,655,176	\$ 83,346,188

**NET CORRECTED AUDIT MISSTATEMENTS BY AGENCY  
FOR FISCAL YEAR ENDED JUNE 30, 2018  
INCREASE (DECREASE)**

AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CORRECTIONS	\$ 178,620	\$ -	\$ -	\$ -	\$ 9,082,900	\$ -	\$ 8,904,280
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ -	\$ -	\$ -	\$ -	\$ (500,000)	\$ -	\$ (500,000)
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HIGHER EDUCATION	\$ (687,823)	\$ (129,726)	\$ (258,811)	\$ -	\$ (184,954)	\$ (71,371)	\$ 302,414
HUMAN SERVICES	\$ (735,919)	\$ -	\$ (735,919)	\$ -	\$ -	\$ -	\$ -
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ 504,935	\$ -	\$ 789,431	\$ -	\$ -	\$ (284,496)	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ (32,001,057)	\$ -	\$ -	\$ -	\$ -	\$ (32,001,057)	\$ -
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)	\$ (32,741,244)	\$ (129,726)	\$ (205,299)	\$ -	\$ 8,397,946	\$ (32,356,924)	\$ 8,706,694

**GROSS CORRECTED AUDIT MISSTATEMENTS BY AGENCY  
FOR FISCAL YEAR ENDED JUNE 30, 2018**

AGENCY	ASSETS	DEFERRED OUTFLOWS OF RESOURCES	LIABILITIES	DEFERRED INFLOWS OF RESOURCES	NET POSITION	REVENUES	EXPENDITURES
AGRICULTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CORRECTIONS	\$ 178,620	\$ -	\$ -	\$ -	\$ 11,484,832	\$ -	\$ 11,663,452
EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNOR	\$ -	\$ 7,289,942	\$ -	\$ -	\$ 500,000	\$ -	\$ 7,789,942
HEALTH CARE POLICY AND FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HIGHER EDUCATION	\$ 1,353,803	\$ 129,726	\$ 2,899,856	\$ -	\$ 184,954	\$ 71,371	\$ 1,002,478
HUMAN SERVICES	\$ 800,384	\$ -	\$ 800,384	\$ -	\$ -	\$ -	\$ -
JUDICIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR AND EMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGISLATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL AFFAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MILITARY AFFAIRS	\$ 1,073,927	\$ -	\$ 2,368,292	\$ -	\$ -	\$ 1,863,357	\$ -
NATURAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL & ADMINISTRATION	\$ -	\$ -	\$ 909,261,816	\$ -	\$ -	\$ -	\$ -
PUBLIC HEALTH AND ENVIRONMENT	\$ 37,173,384	\$ -	\$ -	\$ -	\$ -	\$ 37,173,384	\$ -
PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REGULATORY AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TREASURY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 40,580,118	\$ 7,419,668	\$ 915,330,348	\$ -	\$ 12,169,786	\$ 39,108,112	\$ 20,455,872