

STATE OF COLORADO STATEWIDE SINGLE AUDIT

Fiscal Year Ended June 30, 2013



**OFFICE OF THE
STATE AUDITOR**

**LEGISLATIVE AUDIT COMMITTEE
2014 MEMBERS**

Senator Steve King
Chair

Senator Lucia Guzman
Vice-Chair

Senator David Balmer

Representative Dan Nordberg

Representative Dianne Primavera

Representative Su Ryden

Representative Jerry Sonnenberg

Senator Lois Tochtrop

OFFICE OF THE STATE AUDITOR

Dianne E. Ray
State Auditor

Kerri Hunter
Monica Bowers
Matt Devlin
Deputy State Auditors

Crystal Dorsey
Greg Fugate
Cynthia Hochmiller
Jeffrey Kahn
Marisa Neff
Jenny Page
Cindi Radke
Pooja Tulsian
Legislative Audit Managers

Carleen Armstrong
Bryan Brune
Melissa Canaday
Larry Ciacio
Alex Doucett
Jarrett Ellis
Gina Faulkner
Scott Gorman
Christopher Harless

Ferminia Hebert
Henry Hung
John Kormos
Reed Larsen
Jason LeBlanc
Dawn Mabe
Selome Negassa
Fazia Qureshi
Legislative Auditors

Scott Reid
Maya Rosochacova
James Taurman
Monika Treipl-Harnke
David Wahn
Heidi Wagner
Andrew Weissman
Kyle Weaver
Meghan Westmoreland

The mission of the Office of the State Auditor is to improve government for the people of Colorado.



February 11, 2014

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, 2013. The audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the year ended June 30, 2013. The report includes our reports on compliance and other matters and internal control over financial reporting in accordance with *Government Auditing Standards* and requirements related to the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and our audit opinion on the Schedule of Expenditures of Federal Awards. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state agencies and institutions. Our opinion on the State's financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2013, which is available under separate cover.

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



We Set the Standard for Good Government

This page intentionally left blank

TABLE OF CONTENTS

	PAGE
REPORT SUMMARY.....	I - 1
Summary of Auditor’s Results	I - 7
Recommendation Locator	I - 13
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS	
 FINANCIAL STATEMENT FINDINGS	
Office of the Governor	II - 1
History Colorado.....	II - 17
Department of Human Services.....	II - 25
Department of Labor and Employment.....	II - 33
Department of Natural Resources.....	II - 43
Department of Personnel & Administration	II - 45
Department of Revenue.....	II - 53
Department of State.....	II – 67
Department of the Treasury	II – 73
 FEDERAL AWARD FINDINGS	
Department of Education	III - 1
Office of the Governor.....	III - 5
Department of Health Care Policy and Financing.....	III - 9
Higher Education	III - 55
Department of Human Services.....	III - 81
Department of Labor and Employment.....	III – 281
Department of Local Affairs	III – 283
Department of Public Health and Environment	III – 287

PAGE

DISPOSITION OF PRIOR AUDIT RECOMMENDATIONS	IV – 1

REPORTS AND 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 <i>Government Auditing Standards</i>	V - 1

Independent Auditor’s Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB <i>Circular A-133</i> and on the Schedule of Expenditures of Federal Awards	V - 5

Schedule of Expenditures of Federal Awards	V - 11

Notes to the Schedule of Expenditures of Federal Awards	V - 166

REQUIRED COMMUNICATIONS

Required Communications Letter	VI - 1

APPENDICES

Appendix A - Federal Single Audit Recommendation Locator	VII - A-1

Appendix B - Audit Adjustments	VII - B-1

OTHER REPORTS ISSUED APPLICABLE TO THE SINGLE AUDIT

The State’s Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2013, is available electronically from the Office of the State Controller at:

<https://www.colorado.gov/pacific/osc/cafr>



STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 2013

Report Summary



Dianne E. Ray, CPA
State Auditor

State of Colorado

AUTHORITY, PURPOSE, AND SCOPE

This audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller General of the United States. We performed our audit work during the period from February through December 2013.

The purpose of this audit was to:

- Express an opinion on the State's financial statements for the Fiscal Year Ended June 30, 2013.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2013.
- 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.

OVERVIEW OF FINDINGS AND AUDITOR'S OPINIONS

This report presents our financial and compliance audit of the State of Colorado for Fiscal Year 2013. The report may not include all findings and recommendations from separately issued reports on audits of state departments, institutions, and agencies. However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through our audit.

We made 78 recommendations to state agencies and higher education institutions.

FINANCIAL STATEMENT FINDINGS

- The State's financial statements covered \$32.1 billion in total assets and \$25.3 billion in total expenditures.
- We have issued an **unqualified opinion** on the State's financial statements for the Fiscal Year Ended June 30, 2013. That means the State's financial statements presented fairly, in all material respects, the State's financial position, results of all financial operations, and cash flows in conformance with generally accepted accounting principles.
- We identified **17 internal control weaknesses** related to compliance with internal control over financial reporting and other matters.

FEDERAL PROGRAM FINDINGS

The State expended approximately \$10.4 billion in federal funds in Fiscal Year 2013. The four largest federal programs were:

- Medicaid: \$2.6 billion
- Student Financial Assistance: \$1.5 billion
- Unemployment Insurance: \$1.1 billion
- Supplemental Nutrition Assistance Program: \$887 million
- We identified **60 internal control issues** related to the State's compliance with requirements applicable to major federal programs.
- We identified nearly **\$145,000 in questioned costs** related to federal awards granted to the State.

For further information about this report, contact the Office of the State Auditor
303.869.2800 - www.state.co.us/auditor

FINANCIAL STATEMENT FINDINGS

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

Internal Controls Over Financial Activity and Financial Reporting

State agencies are responsible for having adequate internal controls in place to ensure compliance with laws and regulations and with management's objectives. In addition, State agencies are responsible for reporting financial activity accurately, timely, and completely. As part of our audit, we reviewed the agencies' and institutions' internal control processes, including policies and procedures, related to financial reporting and tested a sample of financial transactions to ensure that internal controls were adequate and that financial activity was reported properly. We identified the need for improvements for the following State Agencies:

- **History Colorado:** History Colorado has not implemented adequate internal controls to ensure the proper preparation of accounting entries, timely reconciliations, year-end reporting, and segregation of duties. In addition, it does not have adequate internal written procedures in place for recording periodic transactions, such as debt service payments and reimbursements. This is considered a material weakness for the Department.
- **Department of Human Services:** The Department did not have strong internal controls over the County Financial Management System and payroll. These are both considered significant deficiencies.
- **Department of Labor and Employment:** Our fiscal year audit identified three issues at the Department. Specifically, we identified the following significant deficiencies:
 - The Department did not submit all of its exhibits and other reporting information timely to either the Office of the State Controller (OSC) and/or the auditors.
 - The Department lacks sufficient internal controls over its fiscal year-end calculation of earned, but unpaid, Unemployment Insurance benefits and federal grant revenue and receivables.
 - Department staff lacks understanding of the appropriate accounting for debt related transactions and did not seek additional guidance from the OSC or other State agencies for assistance. In addition, the Department's internal control process to identify, prepare, review and approve debt-related year-end adjustments was ineffective as these adjustments were recorded incorrectly and not identified during the supervisory review process.

Professional standards define the following three levels of internal control weaknesses that must be reported. 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.

- **Department of Revenue:** The Department does not have any formal written procedures describing the process to make changes to GenTax, the State's primary tax collections information system, for income tax credit review thresholds, the details of what are appropriate and allowable threshold changes, and documentation of proper approval of the changes. Additionally, GenTax users making changes and authorizing approvals of these credit thresholds are not properly segregated. In addition, the Department does not consistently retain supporting documentation of evidence of review of the daily Large Refund Reports. These issues are considered significant deficiencies.
- **Department of State:** The Department does not have adequate internal controls in place to ensure its staff adheres to State Fiscal Rules, State Procurement Rules, and State Fiscal Procedures. We identified this as a significant deficiency.

Internal Controls Over Information Technology Systems

State agencies, often in cooperation with the Governor's Office of Information Technology (OIT), are responsible for implementing, maintaining, and adequately securing the state's computer systems. During our Fiscal Year 2013 audit, we determined that some state agencies' computer systems did not comply with information technology-related auditing standards and/or the Colorado Information Security Policies. Specifically, we identified problems with a total of four computer systems at three agencies, resulting in four audit recommendations to the applicable agencies and/or OIT. The following bullets describe notable examples of these issues:

- The OIT did not implement all necessary controls related to access management and logging access over the GenTax system.
- The OIT has not implemented controls related to improving access control management, conducting system hardening, and improving disaster recovery over the KRONOS information system. KRONOS is a timekeeping and leave tracking system.
- The Department of Health Care Policy and Financing has not fully implemented user access controls over the Medicaid Management Information System (MMIS) to ensure compliance with state information security policies and industry best practices to effectively manage access to the MMIS application.
- The Department of Revenue and OIT did not fully implement controls related to access management and system hardening for the Colorado State Titling and Registration System (CSTARS), which is the primary information system for automating and tracking motor vehicle registrations and titles.

Our opinion on the financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2013, which is available electronically from the Office of the State Controller's website at <https://www.colorado.gov/pacific/osc/cafr>.

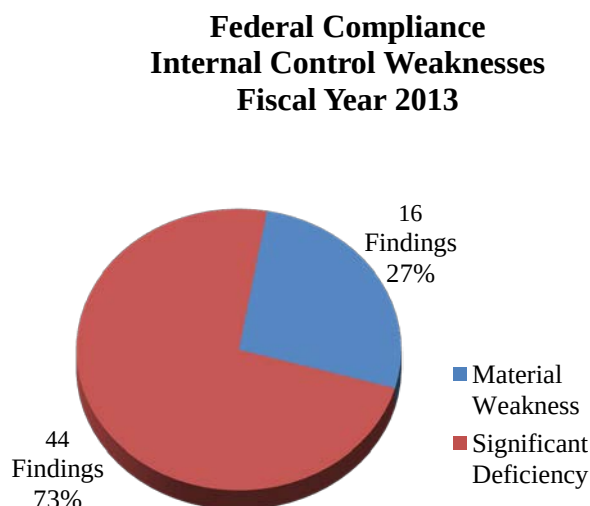
FEDERAL PROGRAM FINDINGS

This section summarizes our report on the State's compliance with requirements applicable to major federal programs and internal control over compliance in accordance with the federal Office of Management and Budget's (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. We planned and performed the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements that could have a direct and material effect on a major federal program occurred. As 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 table shows the breakout of types of internal control weaknesses over compliance with federal requirements that we identified during Fiscal Year 2013. 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.

Compliance with Federal Program Requirements and Federal Reporting

Various state departments administer federal programs in Colorado and are required to comply with federal program requirements. We identified problems with several departments' compliance with those requirements. In the following bullets, we first discuss federal compliance issues at two departments—the Department of Human Services and the Department of Health Care Policy and Financing—that administer the State's largest federal programs that provide health care and human services benefits. We also describe federal compliance problems at four other state agencies that administer federal programs.

- **Department of Human Services:** The Department was not in compliance with federal requirements for four out of the six programs tested during our Fiscal Year 2013 audit. In addition, we identified errors in the Low-Income Energy Assistance Program (LEAP) based on testwork performed related to a prior audit recommendation. Specifically, we identified the following examples of federal compliance issues with the Department's administration of its federal programs:
 - **Supplemental Nutrition Assistance Program (SNAP):** The Department's SNAP Quality Assurance annual reports, for Federal Fiscal Years 2010 through 2012, state that the program's error rate for eligible cases was above the national average in two of the three fiscal years.

While the national error rate improved over the three-year period, the program's error rate worsened over the same time period. We identified this as a material weakness.

- o **Temporary Assistance for Needy Families Program:** The Department did not properly monitor or provide adequate guidance and training to counties regarding case file documentation; data consistency; timely processing of eligibility; benefit calculations; improper payments; and Income, Eligibility, and Verification System information. We identified this as a material weakness for the program.
 - o **Vocational Rehabilitation Program:** The Department has pervasive problems in its administration of this program that raise questions about its oversight, system of internal controls, and culture of accountability. We identified problems in each area we reviewed, resulting in 20 audit findings. Overall, the Department has not established effective program management practices to ensure that it carries out both its responsibilities under federal and state laws and its duty to taxpayers. We noted a material weakness overall for the program.
 - o **Colorado Child Care Assistance Program:** The Department did not properly monitor or provide adequate training regarding eligibility and case management procedures. Furthermore, the Department lacks a process, such as a standard report, to identify case files that have been closed by a county but left "open" in the Child Care Automated Tracking System. We identified this as a significant deficiency for the program.
- **Department of Health Care Policy and Financing:** Our Fiscal Year 2013 audit did not identify any problems related to eligibility determinations for the Medicaid program. However, we did identify a significant deficiency in eligibility determinations for the Children's Basic Health Plan (CBHP) program, in which case file documentation was lacking or missing entirely from the reviewed case files. We found additional issues, classified as significant deficiencies for both the Medicaid and CBHP programs, such as the Department's reporting under the Federal Funding Accountability and Transparency Act (Transparency Act) and inadequately documented procedures for the Medicaid Eligibility Quality Control program.
 - **Department of Local Affairs:** The Department did not comply with the federal Housing and Urban Development's Section 8 Housing Choice Voucher Program's reporting requirements, by not filing accurate reports in a timely manner, and not completing timely roll forwards of equity. We identified this as a significant deficiency.
 - **Department of Public Health and Environment:** The Department was not in compliance with federal requirements for two out of four programs tested during our Fiscal Year 2013 audit. Specifically, we identified the following federal compliance issues with the Department's administration of its federal programs and consider both as significant deficiencies:
 - o **HIV Care Formula Grants:** The Department does not have policies or procedures in place to require the maintenance of documentation for supervisory reviews for HIV Care eligibility determinations.
 - o **Superfund Program:** The standard contract used by the Superfund program included suspension and debarment language related to the entity, but not to its principals. Further, the Department did not use any of the other acceptable methods of verification for the principals.
 - **Department of Education:** The Department was not in compliance with federal reporting related to the Transparency Act for the School Improvement Grant program. We identified this as a significant deficiency.

- **Governor's Office:** The Office does not have adequate internal controls in place over, and is not in compliance with, federal suspension and debarment regulations for the Weatherization Assistance Program. We identified this as a significant deficiency.

Summary of Progress in Implementing Prior Recommendations

This report includes an assessment of our disposition of audit recommendations reported in the previous Statewide Single Audit Reports. Prior years' recommendations that were implemented in Fiscal Year 2012 or earlier are not included.

Outstanding Statewide Single Audit Report Recommendations by Fiscal Year							
	Total	2012	2011	2010	2009	2008	2007
Implemented	31	12	7	6	3	2	1
Partially Implemented	40	24	5	5	5	1	-
Not Implemented	5	4	1	-	-	-	-
Deferred	8	6	2	-	-	-	-
Not Applicable	3	1	2	-	-	-	-
Total	87	47	17	11	8	3	1

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? ☒ Yes ☐ No

Significant deficiencies identified
that are not considered to be
material weaknesses? ☒ Yes ☐ No

Noncompliance material to financial
statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

Material weaknesses identified? ☒ Yes ☐ No

Significant deficiencies identified
that are not considered to be
material weaknesses? ☒ Yes ☐ No

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

Unqualified for all major programs except for the following major programs, which were qualified:

- Supplemental Nutrition Assistance Program Cluster
- Housing Voucher Cluster
- Student Aid Financial Cluster
- Rehabilitation Services-Vocational Rehabilitation Grants to States
- School Improvement Grants Cluster
- Temporary Assistance for Needy Families Cluster
- Research and Development Cluster
- Medicaid Cluster

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB *Circular A-133*?

 X Yes No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.551, 10.561	Supplemental Nutrition Assistance Program, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
14.871, 14.879	Section 8 Housing Choice Vouchers, Mainstream Vouchers, Family Unification Program (Housing Voucher Cluster)
17.225	Unemployment Insurance
20.205, 20.219	Highway Planning and Construction, Recreational Trails Program (Highway Planning & Construction Cluster)
64.015	Veterans State Nursing Home Care
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements
81.042	Weatherization Assistance for Low-Income Persons
84.032	Federal Family Education Loans
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States
84.367	Improving Teacher Quality State Grants
84.377, 84.388	School Improvement Grants; School Improvement Grants, Recovery Act (School Improvement Grants Cluster)
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance

93.558, 93.714	Temporary Assistance for Needy Families, ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program (TANF Cluster)
93.575, 93.596	Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)
93.658	Foster Care - Title IV-E
93.720, 93.775, 93.777, 93.778	ARRA – Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative, State Medicaid Fraud Control Units, State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program (Medicaid Cluster)
93.767	Children’s Health Insurance Program
93.917	HIV Care Formula Grants
Various	Research and Development Cluster
Various	Student Financial Aid Cluster

Dollar threshold used to distinguish
between type A and B programs: \$24.9 million

Auditee qualified as low-risk auditee? _____Yes X No

This page intentionally left blank

Classification of Findings
State of Colorado
Statewide Single Audit, Fiscal Year Ended June 30, 2013

	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		DEFICIENCY IN INTERNAL CONTROL (Least Serious)		
AGENCY NAME	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	GRAND TOTALS
AGRICULTURE	-	-	-	-	-	-	0
CORRECTIONS	-	-	-	-	-	-	0
EDUCATION	-	1	-	-	-	-	1
OFFICE OF THE GOVERNOR	-	-	4	1	-	-	5
HEALTH CARE POLICY AND FINANCING	-	2	1	13	-	-	16
HIGHER EDUCATION	-	-	-	9	-	-	9
HISTORY COLORADO	1	-	-	-	-	-	1
HUMAN SERVICES	-	12	2	18	-	-	32
JUDICIAL DEPARTMENT	-	-	-	-	-	-	0
LABOR AND EMPLOYMENT	-	-	3-	1-	-	-	4
LAW	-	-	-	-	-	-	0
LOCAL AFFAIRS	-	1	-	-	-	-	1
NATURAL RESOURCES	-	-	-	1	-	-	1
MILITARY AFFAIRS			1				0
PERSONNEL & ADMINISTRATION	-	-	2	-	-	-	2
PUBLIC HEALTH AND ENVIRONMENT	-	-		2	-	-	2
PUBLIC SAFETY	-	-	-	-	-	-	0
REGULATORY AGENCIES	-	-	0	-	-	-	0
REVENUE	-	-	3	-	-	-	3
STATE	-	-	-	-1	-	-	1
OFFICE OF THE STATE TREASURER	-	-	-	-	-	-	0
TRANSPORTATION	-	-		-	-	-	0
GRAND TOTALS	1	16	17	44	-	-	78

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

This page intentionally left blank

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
Financial Statement Findings				
2013-1	II – 6	The Governor’s Office of Information Technology (OIT) should improve GenTax account management controls by (a) maintaining an accurate list of support staff with access to the GenTax system and data. This list should be made available to Department of Revenue staff who are required to approve and monitor system access; (b) requiring that all support staff be made aware of, and follow all the policies regarding access to the GenTax system, including both state policies and Internal Revenue Service guidelines. In addition, support accounts that can potentially access Federal Tax Information should be reviewed and monitored on a regular basis to verify that policies are followed; (c) reviewing the administrative accounts in Active Directory, and enforcing segregated normal and administrative accounts where possible; and (d) establishing and following procedures to ensure that all access to the GenTax database be audited, or logged. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being implemented appropriately.	Agree	March 2014
(Classification of Finding: Significant Deficiency.)				

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-2	II – 11	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 (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users’ session after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system level and application activity logs (i.e. audit logs) to identify and investigate anomalous activity, and successful and unsuccessful login attempts; (d) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (e) ensuring each KRONOS user ID is associated with an identified and documented owner, and that IDs are not shared; (f) ensuring that users submit user access request forms that are authorized by the appropriate supervisor, and retaining those forms, as required by policy; (g) hardening system configuration settings for KRONOS, as recommended under separate cover in Fiscal Year 2011; (h) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Information Security Policies; and (i) providing direction to non-OIT KRONOS administrators at user departments to ensure awareness of and compliance with Colorado Information Security Policies related to the above findings. (Classification of Finding: Significant Deficiency.)	a. - e. Agree f. Partially Agree g. - i. Agree	a. – c. March 2014 or upon the funding and completion of the upgrade of KRONOS in September 2015. d. December 2013 e. March 2014 f. December 2013 g. March 2014 or upon the funding and completion of the upgrade of KRONOS in September 2015. h. September 2015 i. March 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-3	II – 15	The Governor’s Office of Information Technology (OIT) should work with the other Executive Branch agencies to improve Information Technology service agreement controls by ensuring that existing and new Statewide Internet Portal Authority (SIPA) agreements comply with Colorado Information Security Policies, and include provisions required by OIT’s vendor management policy and other applicable legal and regulatory information security requirements. (Classification of Finding: Significant Deficiency.)	Agree	December 2013
2013-4	II – 15	The Governor’s Office of Information Technology should identify, document, and implement an enterprise-wide firewall security strategy by (a) identifying and documenting procedures and schedules for patching or updating firewall operating systems; (b) defining rule sets that implement the State’s firewall policy while supporting firewall performance and ensuring that all rule sets are reviewed on a periodic basis; (c) conducting regular scanning of critical firewalls; (d) logging, retaining, and regularly reviewing the logs to detect anomalous activities; and (e) managing firewall architectures, policies, software, and other components throughout the life of the firewall solutions. (Classification of Finding: Significant Deficiency.)	Agree	December 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-5	II – 22	History Colorado should improve its internal controls over financial reporting by (a) instituting the appropriate type and level of training for management and staff to ensure they possess adequate technical knowledge of the State’s accounting policies and are able to accurately enter complex accounting transactions into the State’s accounting system. History Colorado should also ensure that the training provided includes the requirements applicable for financial reporting outlined in State Fiscal Rules and the State’s Fiscal Procedures Manual; (b) developing and implementing written procedures for entering accounting transactions, including those that occur periodically, into the State’s accounting system in a timely and accurate manner. These procedures should ensure that transactions are adequately prepared and reviewed for accuracy before they are entered into the State’s accounting system; and (c) performing a monthly reconciliation of all bank accounts to ensure the balances contained on all statements agree with amounts reported in the State’s accounting system. Adjustments should be made on a monthly basis to ensure the State’s accounting system reflects the correct bank account balance throughout the fiscal year. (Classification of Finding: Material Weakness.)	Agree	July 2014
2013-6	II – 28	The Department of Human Services should ensure that the financial data recorded in the Colorado Financial Reporting System (COFRS), the State’s accounting system, related to counties’ administration of public assistance programs are accurate and complete by continuing to perform its monthly reconciliation between the County Financial Management System (CFMS) and COFRS and investigating and resolving the remaining \$2.2 million discrepancy between CFMS and COFRS. (Classification of Finding: Significant Deficiency.)	Agree	May 2015

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-7	II – 31	The Department of Human Services should improve controls over payroll and ensure the enforcement of policies and procedures by (a) reviewing payroll adjustments to ensure that they are calculated correctly, (b) ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review, and (c) ensuring that employees' Personnel Action Forms are completed accurately. (Classification of Finding: Significant Deficiency.)	Agree	a. December 2013 b. December 2014 c. December 2013
2013-8	II – 36	The Department of Labor and Employment (Department) should strengthen its internal controls to ensure it reviews and submits fiscal year-end exhibits and the Cash Funds Turnaround Report to the Office of the State Controller timely to meet the required due dates. In addition, the Department should respond timely to the Office of the State Controller and the auditors when it is contacted regarding outstanding items. (Classification of Finding: Significant Deficiency.)	Agree	July 2014
2013-9	II – 38	The Department of Labor and Employment should improve its internal controls over the calculation of Unemployment Insurance liabilities, receivables, and revenue at fiscal year-end and improve its supervisory review process to ensure that the year-end balances are accurately recorded. (Classification of Finding: Significant Deficiency.)	Agree	July 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-10	II – 40	The Department of Labor and Employment (Department) should improve the timeliness and effectiveness of its process to identify, prepare, review, and approve debt-related adjustments to ensure the debt is recorded accurately at fiscal year-end by improving its supervisory review process over these types of transactions and seeking additional guidance from the Office of the State Controller relating to these areas as needed. In addition, the Department should institute a reconciliation process of expected-to-actual interest expense incurred throughout the year and at fiscal year-end to ensure that interest expense is properly stated within the financial statements.	Agree	January 2014
(Classification of Finding: Significant Deficiency.)				
2013-11	II – 43	The State Board of Land Commissioners (Board) should ensure that the State’s financial information is accurate and complete by (a) establishing and implementing procedures for identification of values associated with donated land and other assets; (b) recording the proper asset value of all the land and other assets it owns in the Colorado Financial Reporting System (COFRS), the State’s accounting system, timely; and (c) once donated land and other assets are valued, implementing a process to reconcile the Board’s asset information with COFRS.	Agree	December 2013
(Classification of Finding: Significant Deficiency.)				
2013-12	II – 49	The Office of the State Controller (OSC) should provide oversight, guidance and training to state departments related to the tracking and reporting of indirect costs and to help facilitate the development of processes that are consistent and transparent statewide for the indirect cost recovery and reversion.	Agree	October 2016
(Classification of Finding: Not classified – not an internal control issue.)				

RECOMMENDATION LOCATOR				
Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-13	II – 51	The Department of Personnel & Administration’s Office of the State Controller (OSC) should work with the State’s higher education institutions to ensure that all information necessary for the OSC to compile the budget-to-actual schedules within the State’s Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board standards and state regulations is obtained and incorporated into the schedules. (Classification of Finding: Significant Deficiency.)	Agree	December 2015

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-14	II – 51	The Department of Personnel & Administration and the Governor’s Office of Information Technology should improve the Colorado Personnel Payroll System’s (CPPS) general computer controls by (a) implementing encryption controls over passwords and the file where passwords are stored; (b) implementing periodic user access reviews, requiring supervisors to verify the accuracy and relevance of user access for the employees they supervise, and ensuring that users who do not need access are removed in a timely manner; (c) generating and implementing log-on banners for CPPS; (d) conducting a review of all data transmissions related to CPPS and ensuring that sensitive data are encrypted during internal and external transmissions; (e) conducting a review of all interfaces related to CPPS and ensuring that interfaces are identified, documented, and reviewed on a periodic basis, and ensuring that security controls are enforced and that personnel are identified and held accountable for managing these interfaces; (f) updating the CPPS disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in Colorado Cyber Security Policies; (g) ensuring that the disaster recovery plan is tested, gaps identified are mitigated, and the required infrastructure components to restore the system are in place; (h) ensuring that backup documentation is complete and procedures are in place to back up all critical components of the CPPS environment, such as interfaces; and (i) developing a succession plan for key informational technology positions responsible for maintaining CPPS.	Agree	a. June 2014 b. June 2014 c. June 2014 d. December 2014 e. December 2014 f. December 2014 g. December 2014 h. December 2013 i. Implemented in Fiscal Year 2013
(Classification of Finding: Significant Deficiency.)				

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-15	II – 56	The Department of Revenue should improve controls over individual income tax credit review thresholds in GenTax by (a) establishing a formal written procedure regarding allowed threshold changes to income tax credits; (b) requiring separation of duties between the person who makes the initial decision to change the tax credit threshold, the person who changes the threshold in GenTax, and the person who approves the changed threshold in GenTax; and (c) requiring the staff to maintain adequate documentation of the initial decision to change an income tax credit review threshold as well as approval of this decision. (Classification of Finding: Significant Deficiency.)	Agree	March 2014
2013-16	II – 59	The Department of Revenue should improve its internal controls related to the large-refund review process by ensuring that current or temporary assigned staff members who perform the daily reviews of the Large Refund Report are appropriately trained to retain supporting documentation and evidence of the review and follow-up and resolve any errors or anomalies identified in a timely manner. (Classification of Finding: Significant Deficiency.)	Agree	March 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-17	II – 63	The Department of Revenue and the Governor’s Office of Information Technology should improve the general IT controls over the Colorado State Titling and Registration System (CSTARS) by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) reviewing user access management procedures to ensure that access to the application is commensurate with users’ job responsibilities. Additionally, users access request forms should be maintained for the time period specified by Colorado Information Security Policies and users are required to acknowledge the Department’s policies and procedures prior to gaining access to CSTARS; (c) establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department and OIT should establish a procedure to ensure that terminated users are removed from the application in a timely manner and users’ access reflects their job responsibilities; (d) generating, retaining, and reporting system activity logs and coordinating with appropriate personnel to develop a periodic audit log review process to identify anomalous activity, including but not limited to successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users. The review process should include steps to report anomalous and suspicious activity to the appropriate Information Security Officer for further investigation as needed; and (e) hardening system configuration settings for CSTARS. (Classification of Finding: Significant Deficiency.)	Agree	a. March 2014 b. March 2015 c. March 2015 d. March 2014 e. March 2015

RECOMMENDATION LOCATOR				
Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-18	II - 70	The Department of State should improve its controls over its procurement process by (a) instituting formal policies and procedures to ensure procurements meet requirements established by State Fiscal Rules and State Procurement Rules and (b) providing adequate training to all staff members who hold purchasing authority for the Department and taking steps to obtain reimbursement for the travel overpayments identified through the audit. (Classification of Finding: Significant Deficiency.)	Agree	July 2014
Federal Findings				
2013-19	III – 3	The Department of Education should improve controls over federal reporting requirements by (a) cross-training Office of Grants Fiscal staff to ensure that when staff turnover or extended absences occur, grant requirement responsibilities can be immediately reassigned and continue to be fulfilled and (b) preparing, adopting, and implementing formal standard operating procedures including supervisory monitoring and follow up to ensure information is reported within the required timelines. (Classification of Finding: Material Weakness.)	Agree	a. March 2014 b. November 2013
2013-20	III – 7	The Office of the Governor should improve controls over compliance with federal suspension and debarment requirements for the Weatherization Assistance Program by including suspension and debarment language related to both the entities and its principals in all contracts that are covered by these rules. Alternatively, it should design and implement policies to use one of the other acceptable verification procedures for the principals. (Classification of Finding: Significant Deficiency.)	Agree	January 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-21	III – 13	The Department of Health Care Policy and Financing should continue to work with the counties and Medical Assistance (MA) sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Children’s Basic Health Plan. (Classification of Finding: Significant Deficiency.)	Agree	Implemented and Ongoing
2013-22	III – 17	The Department of Health Care Policy and Financing should improve internal controls over the Medicaid Eligibility Quality Control (MEQC) process to ensure compliance with federal regulations over the Medicaid program, by (a) ensuring MEQC staff adequately document and retain supporting documentation for deleted and cleared findings, as well as information provided by eligibility sites and (b) consistently performing a quality review process of the findings noted through the reviews and of the summary reports are accurate prior to the communication of final results to the eligibility sites. (Classification of Finding: Significant Deficiency.)	Agree	May 2014
2013-23	III – 19	The Department of Health Care Policy and Financing should develop and implement policies and procedures to prepare and submit the federally-required reports to ensure it complies with federal requirements related to Transparency Act reports for the Medicaid and the Children’s Basic Health Plan programs. (Classification of Finding: Significant Deficiency.)	Partially Agree	June 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-24	III – 24	The Department of Health Care Policy and Financing (Department) should work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of nursing facilities, intermediate care facilities for the intellectually disabled (ICF/IIDs), and hospitals that provide nursing facility services to ensure payments are only made to certified providers. This should include creating reports to monitor survey dates, maintaining accurate tracking of survey dates, keeping information and documentation current, following up with DPHE for missing documentation, and modifying the Medicaid Management Information System to deny claims for facilities without current certifications in place. (Classification of Finding: Significant Deficiency.)	Agree	October 2014
2013-25	III – 28	The Department of Health Care Policy and Financing (Department) should improve controls over the processing of medical claims for the Medicaid program by (a) leveraging the results of the federal Office of Inspector General’s report to complete its research of claims coding as it applies to the lower-of-pricing logic and work with the federal Centers for Medicare and Medicaid Services to determine whether changes are needed to the State Plan and (b) ensuring that claims delayed by third-party insurers are denied if the claim is submitted beyond 365 days from the date of service and ensuring guidance to providers accurately reflects requirements of Department rules. In addition, ensuring the new Medicaid Management Information System is programmed to deny payments delayed by third-part insurers if a claim is submitted beyond 365 days from the date of service. (Classification of Finding: Significant Deficiency.)	Agree	December 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-26	III – 31	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 and Medicaid programs. The Department should then develop and implement applicable policies and procedures based on the federal guidance received. (Classification of Finding: Significant Deficiency.)	Agree	Within 6 months of receiving CMS guidance
2013-27	III – 34	The Department of Health Care Policy and Financing (Department) should develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with the federally required certifications. (Classification of Finding: Significant Deficiency.)	Agree	June 2014
2013-28	III – 36	The Department of Health Care Policy and Financing should improve Medicaid Management Information Systems (MMIS) user access controls by immediately correcting the issues identified through our audit and strengthening access controls to MMIS by (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users; (b) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls; and (c) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users. (Classification of Finding: Significant Deficiency.)	Agree	December 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-29	III – 48	The Department of Health Care Policy and Financing should implement a review and approval process for the Medicaid reimbursement rates submitted by the Department of Human Services (Department) that includes comparing the calculations from the contracted accounting firm with the calculations made by the Department to ensure the requested rates align with costs, as required by statute and rule. (Classification of Finding: Significant Deficiency.)	Agree	December 2013
2013-30	III – 53	The Department of Health Care Policy and Financing should implement procedures to verify that it collects the Intermediate Care Facility for Individuals with Intellectual Disabilities provider service fee amounts from each provider that it bills. (Classification of Finding: Significant Deficiency.)	Agree	June 2014
2013-31	III – 54	The Department of Health Care Policy and Financing should improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should (a) update the Medicaid provider application and provider agreement to include all information required by federal regulations; (b) start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program; and (c) perform monthly matches with federal databases to determine if existing providers' owners, agents, or managing employees have been excluded from participating in the program since the last verification. (Classification of Finding: Significant Deficiency.)	Agree	a. July 2013 b. March 2016 c. March 2016

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-32	III – 54	The Department of Health Care Policy and Financing should ensure the Hospital Provider Fee Model is based on accurate, consistent, and reliable data by (a) establishing data collection methods to obtain hospital data for the Hospital Provider Fee Model that are based on existing, reliable data sources where possible. The Department should consider gathering data directly, whenever possible, from the most recently available Medicare cost reports rather than requiring hospitals to self-report data in the Hospital Provider Survey; (b) developing clear, consistent requirements for the data sources and methodologies hospitals must use to complete the Hospital Provider Survey; (c) requiring hospitals to maintain supporting documentation for the data points reported in the Hospital Provider Survey; and (d) developing and implementing policies and procedures for an annual, risk-based review, to determine the accuracy and reliability of the self-reported data in the Hospital Provider Survey. The Department should also establish and implement procedures to take follow-up action with hospitals on data points in question, including, but not limited to, adjustments to future fees and payments for errors. (Classification of Finding: Significant Deficiency.)	Agree	December 2013
2013-33	III – 54	The Department of Health Care Policy and Financing should improve the information security of the Provider Fee Model spreadsheet by (a) restricting access to the Provider Fee Model spreadsheet to only those users who have a business need to access it and (b) developing a method to track changes in the Provider Fee Model spreadsheet that allows the Department to document the history of changes made in the spreadsheet over time. (Classification of Finding: Significant Deficiency.)	Agree	a. Implemented in Fiscal Year 2013 b. October 2013

RECOMMENDATION LOCATOR				
Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-34	III – 54	The Department of Health Care Policy and Financing should improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements. (Classification of Finding: Material Weakness.)	Agree	March 2016
2013-35	III – 54	The Department of Health Care Policy and Financing should ensure that requirements are met for the Children’s Basic Health Plan (CBHP) program related to determining whether an individual has creditable coverage are met. In addition, the Department should ensure that the Colorado Benefits Management System is properly programmed to deny CBHP eligibility for individuals who are receiving Medicaid or Children’s Health Insurance Program benefits in other states. (Classification of Finding: Material Weakness.)	Agree	June 2016
2013-36	III – 59	The University of Colorado Denver should implement concurrent quality controls to ensure returns of Title IV funds are completed within 45 days after the date of the student’s withdrawal. (Classification of Finding: Significant Deficiency.)	Agree	July 2013
2013-37	III – 62	Colorado State University – Global Campus should implement an internal control procedure which ensures that Title IV funds are returned or distributed timely. (Classification of Finding: Significant Deficiency.)	Agree	July 2013

RECOMMENDATION LOCATOR				
Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-38	III – 64	Colorado State University (CSU) should implement an internal control procedure which tracks and ensures that all payroll certifications required under the federal Davis-Bacon Act and funded through the Research and Development cluster are obtained from CSU's contractors and subcontractors for each week in which work is performed. (Classification of Finding: Significant Deficiency.)	Agree	April 2014
2013-39	III – 66	The University of Northern Colorado should revise its procedures for addressing delinquent Perkins loans to ensure that actions are taken, including that litigation considerations are made and documented at least every two years and that delinquent loans are assigned to the U.S. Department of Education, as determined appropriate. (Classification of Finding: Significant Deficiency.)	Agree	February 2014
2013-40	III – 69	The University of Northern Colorado should ensure that federal requirements for return of funds under federal Title IV programs are met by establishing a formal policy relating to its supervisory review process and maintenance of documentation of its supervisory reviews. (Classification of Finding: Significant Deficiency.)	Agree	December 2013
2013-41	III – 72	Pueblo Community College and Northeastern Junior College should implement internal controls to ensure that Title IV funds are returned to the federal government in the required timeframe, and the return of Title IV calculations are properly reviewed to ensure accuracy. (Classification of Finding: Significant Deficiency.)	Agree	December 2013

RECOMMENDATION LOCATOR				
Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-42	III – 75	Metropolitan State University of Denver should implement appropriate internal controls to ensure that all applicable return of Title IV funds calculations are properly reviewed by someone other than the preparer to ensure accuracy and that evidence of the review is maintained. (Classification of Finding: Significant Deficiency.)	Agree	July 2013
2013-43	III – 77	Metropolitan State University of Denver should implement policies and procedures to ensure documented evidence of review of disbursement dates established in the Banner system is maintained. Additionally, the University should implement policies and procedures to document both the performance and review of the School Accounts Statements reconciliation. (Classification of Finding: Significant Deficiency.)	Agree	July 2013
2013-44	III – 79	Metropolitan State University of Denver should implement appropriate internal controls to ensure that the student enrollment data reported to the National Student Loan Data System is accurate. (Classification of Finding: Significant Deficiency.)	Agree	Spring 2014 Semester
2013-45	III – 86	The Department of Human Services should ensure that it complies with federal compliance requirements related to eligibility and payment error rates for the Supplemental Nutrition Assistance Program (SNAP) by (a) fully implementing its corrective action plan as demonstrated by improving payment error rates to a level at or below the national average for eligible and ineligible cases and (b) requiring county caseworkers to attend SNAP training on at least an annual basis. (Classification of Finding: Material Weakness.)	Agree	June 2015

RECOMMENDATION LOCATOR				
Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-46	III – 93	The Department of Human Services should ensure county departments of human/social services comply with eligibility requirements for the Temporary Assistance for Needy Families program by (a) improving county monitoring by conducting additional reviews, (b) investigating and resolving the payment calculation issues identified through the audit, (c) providing county training on the issues identified during the audit, and (d) ensuring program rules include all allowable verification source for citizenship. (Classification of Finding: Material Weakness.)	Agree	December 2014
2013-47	III – 99	The Department of Human Services (Department) should ensure the county departments of human/social services comply with Colorado Child Care Assistance Program eligibility requirements and ensure accurate data entry into the Child Care Automated Tracking System by improving the training and case file review portions of the monitoring process. In addition, the Department should develop and implement a Child Care Automated Tracking System (CHATS) report for identifying open case files in the system which have been closed by the counties, and to ensure that these cases are properly closed in CHATS. (Classification of Finding: Significant Deficiency.)	Agree	December 2014
2013-48	III – 104	The Department of Human Services (Department) should strengthen internal controls over the Low-Income Energy Assistance Program (LEAP) to ensure it complies with eligibility requirements for LEAP. This should include establishing and implementing a requirement to, and mechanism for, reviewing the results of county social/human services LEAP case reviews. In addition, the Department should update its LEAP rules to include the Department of Motor Vehicles database as an allowable verification source of lawful presence. (Classification of Finding: Significant Deficiency.)	Agree	September 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-49	III – 111	The Department of Human Services (Department) should improve its internal controls over subrecipient monitoring by (a) evaluating and reassigning, as appropriate, the responsibility for identifying subrecipients and vendors for the Department's federal programs and ensuring that staff communicate the identification of subrecipients to internal audit and accounting staff; (b) developing and implementing policies and procedures for identifying entities as subrecipients and vendors and reporting funds provided to those entities determined to be subrecipients as subrecipient expenditures on COFRS, and on the Schedule of Federal Assistance (Exhibit K) submitted to the Office of the State Controller; (c) ensuring internal audit staff are monitoring the Department's subrecipients to ensure the Catalog of Federal Domestic Assistance numbers for the federal funds passed through from the Department to the subrecipients agree to the subrecipients' Schedules of Expenditure of Federal Awards. This should include procedures for contacting subrecipients and subrecipients' auditors when the information does not agree; and (d) implementing a supervisory review of the internal audit tracking spreadsheet to reconcile the amounts listed on the sheet agree to the amounts on COFRS.	Agree	a. June 2014 b. June 2014 c. June 2014 d. March 2015
(Classification of Finding: Significant Deficiency.)				

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-50	III – 122	The Department of Human Services (Department) should improve its oversight of the Division of Vocational Rehabilitation (Division) and management and administration of the Vocational Rehabilitation Program (Program) by (a) establishing and implementing a plan for conducting ongoing monitoring of the Division’s performance to ensure the Division accomplishes its duties and responsibilities to administer the Program, and is accountable to the Department. The plan should include following up on the Division’s progress in implementing external audit recommendations from the Office of the State Auditor to ensure implementation is timely and effective; (b) ensuring Division compliance with applicable federal regulations, state statutes and rules, and Department and Division policies. This should include reviewing federal regulations, state statutes and rules, and Department policies to identify inconsistencies and areas for statutory and policy clarification; working with the General Assembly, as needed, to clearly specify the role and responsibilities of the Division and help ensure it accomplishes the purposes intended by federal regulations and state laws; and revising Division policies, procedures, and staff training to provide clear guidance on the purpose and scope of the Program; and (c) determining the record keeping and reporting capabilities needed in the Accessible Web-Based Activity and Reporting Environment (AWARE) system and developing and implementing a system project plan to provide to either the Office of Information Technology or the AWARE vendor to implement any necessary system changes. This review and plan should include a method for extracting historical Program data. (Classification of Finding: Material Weakness.)	Agree	a. March 2014 b. July 2014 c. November 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-51	III – 135	The Department of Human Services (Department) should improve controls to ensure participants in the Vocational Rehabilitation Program (Program) reach their employment goals within reasonable time periods and federal and state funds are used prudently and efficiently by (a) establishing and implementing policies regarding reasonable time frames, such as 2 years for participants not seeking a degree and 5 years for degree-seeking participants, for participants to receive Program services, as allowed by federal regulations; (b) establishing and implementing methods to control Program costs. These methods should include setting reasonable thresholds for the costs of different types of Program services; instituting controls over authorizations and payments for academic training and tuition that limit the Program costs to in-state tuition or the equivalent; and recovering Program costs or discontinuing services for any participant who withdraws or is expelled from college or otherwise fails to reasonably meet the requirements in his or her Individualized Plan for Employment; (c) establishing and implementing an ongoing review process, such as at the Division of Vocational Rehabilitation level or by a special team of Department management and staff, to assess the appropriateness of continuing to serve participants who fail to meet employment outcomes and goals within the time frames and thresholds established in parts “a” and “b” above. This process should include implementing a methodology for reviewing and approving exceptions to the limitations, when reasonable, and notifying participants who remain in the Program for extended periods without sufficiently progressing toward their goal of a reasonable time frame to meet their goal before Program services will end; and (d) establishing and implementing procedures to close cases, as appropriate, when participants fail to meet the reasonable time frame for meeting employment outcomes and goals, set in part “c” above, after they have been notified of such case closure. (Classification of Finding: Material Weakness.)	Agree	July 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-52	III – 148	The Department of Human Services (Department) should improve controls over service authorizations and payments for the Vocational Rehabilitation Program (Program) by (a) establishing and implementing policies and procedures requiring that the Program only authorize services that are needed to address participants' barriers to employment based on their documented disabilities and impairments; (b) establishing and implementing procedures that ensure staff authorize services before they are provided, obtain and document appropriate supervisory approvals, pay only the amounts that have been authorized, and maintain Service Authorization forms in the case files; (c) developing and implementing comprehensive written policies and procedures over the Program's payment process that includes requirements for maintaining documentation that supports the payment amount and purpose, ensuring service authorizations match the payments made, and approving and verifying the receipt of services and goods. In addition, the policies and procedures should define the lowest available usual and customary rates, specify clear restrictions and parameters for purchases, and include written guidance for staff to follow when reviewing and approving payments; (d) using the federal or state mileage reimbursement rate as specified by State Fiscal Rules when calculating a participant's mileage reimbursement; (e) adequately segregating staff duties within the payment process. Specifically, the Department should ensure that individuals who authorize and approve services and goods are segregated from the processing of payments and do not directly receive vendor or participant receipts or invoices. The Department should also ensure direct reports are not approving payments for their supervisors; (f) establishing and implementing processes to monitor service authorizations and associated payments to ensure that services are authorized before the participant receives the services and that payments for services do not exceed the amounts authorized. This should include a post-payment review procedure that reviews a sample of payments at least annually and mechanisms for revising policies and procedures as necessary based on patterns of errors identified during the annual review; and (g) training Program staff on accounting controls and payment policies and procedures.	Agree	a. July 2014 b. April 2014 c. July 2014 d. December 2013 e. April 2014 f. July 2014 g. July 2014

(Classification of Finding: Material Weakness.)

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-53	III – 157	The Department of Human Services should strengthen controls over Vocational Rehabilitation Program (Program) eligibility determinations and documentation by (a) establishing and implementing a written policy and procedure requiring counselors to obtain documentation of the applicant's disability from an appropriate medical professional and maintain documentation of the disability in the case file, (b) establishing and implementing a written policy and procedure requiring ongoing supervisory reviews to ensure that Program staff comply with eligibility and documentation requirements; and (c) providing Program staff training, as determined appropriate, that assists in ensuring that staff are aware of and comply with federal and state eligibility and documentation requirements.	Agree	July 2014
(Classification of Finding: Material Weakness.)				
2013-54	III – 161	The Department of Human Services should improve Vocational Rehabilitation Program (Program) processes for conducting assessments to determine participant employment goals and completing the participant Individualized Plan for Employment (Plan) by (a) establishing and implementing written policies and standardized processes for completing and documenting the comprehensive assessment, (b) providing training to Program field office staff on policies and processes for completing the comprehensive assessment and employment Plan, and (c) implementing a supervisory review process over counselors' comprehensive assessments and the creation of participant employment Plans to ensure that all factors required to determine participant employment goals are fully documented and that Plans are signed and completed in compliance with Division of Vocational Rehabilitation policies.	Agree	a. July 2014 b. July 2014 c. April 2014
(Classification of Finding: Material Weakness.)				

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-55	III – 167	The Department of Human Services should improve Vocational Rehabilitation Program (Program) controls and processes for using comparable services and benefits to cover, in whole or part, the costs of Program services, as required by federal regulations by (a) implementing written policies and procedures for identifying and maintaining updated information on available comparable services and benefits for the range of services that the Program provides and ensuring the information is accessible to all applicable field office staff; (b) establishing a target time frame in written policy for field office staff's search for comparable services and benefits and staff's assistance to participants with the application for services through other programs; (c) clarifying policies to indicate that when a participant refuses to use comparable services and benefits, the participant shall be responsible for the costs of the services. The policy should address Program staff's related documentation requirements; and (d) providing training to field office staff on federal and Division of Vocational Rehabilitation requirements and processes for identifying and documenting comparable services and benefits. This training should include working with staff within other agencies with similar program services to obtain information on the comparable services and benefits that may be available to Program participants and processes for assisting participants in the application process for comparable services and benefits. (Classification of Finding: Material Weakness.)	Agree	July 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-56	III – 176	The Department of Human Services should improve the process for determining participants' severity of disability for the Vocational Rehabilitation Program (Program) by establishing a consistent and accurate method for assessing the severity of disabilities for Program applicants, modifying policies to provide clear guidance and tools for determining the severity of disability level, requiring notification of disability severity level to participants in all cases, and incorporating a supervisory review of this assessment. This process should include evaluating the benefits of implementing a scoring or weighted system for determining severity of disability and ensuring that staff are adequately trained on the new policies and procedures.	Agree	July 2014
(Classification of Finding: Significant Deficiency.)				
2013-57	III – 180	The Department of Human Services should ensure compliance with federal and state case management requirements for the Vocational Rehabilitation Program (Program) by (a) implementing written policies specifying minimum requirements for communicating with unemployed participants, such as requiring counselors to contact these participants at least once every 30 days, and requirements for supervisory review of field office staff's case management activities and timely case closure when cases meet the closure criteria in policy and (b) providing training to Program field office staff on required documentation of case management activities, requirements for ongoing supervisory reviews of case management, and case closure procedures, including best practices for case management and documentation.	Agree	a. July 2014 b. October 2014
(Classification of Finding: Significant Deficiency.)				

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-58	III – 186	The Department of Human Services should ensure the Division of Vocational Rehabilitation develops and implements a written policy and strategy for managing the wait list for the Vocational Rehabilitation Program (Program) that include estimated time frame targets for serving wait-listed participants in each of the three disability categories, a supervisory review process to ensure staff follow wait list policies, and comprehensive methods for projecting Program expenditures and estimating available funding needed to begin serving individuals on the wait list.	Agree	February 2014
(Classification of Finding: Significant Deficiency.)				
2013-59	III – 192	The Department of Human Services (Department) should improve the fiscal management of the Division of Vocational Rehabilitation (Division) and the Vocational Rehabilitation Program (Program) by (a) establishing and implementing a comprehensive budgeting process that includes procedures for estimating service costs for each participant in each fiscal year, and using the estimates to more accurately forecast Program expenditures in the current and future fiscal years; (b) ensuring that Division staff responsible for developing the Program budget and monitoring expenditures and revenues have expertise and training in state and federal budgeting processes and proper accounting and fiscal procedures; (c) implementing a process for Departmental review and approval of the Division's annual budget and routine Division reporting to Department management on the Program's estimated costs for participants, service authorizations, budget-to-actual costs, and expenditures-to-spending authority; and (d) implementing a regular Departmental review of Division expenditures until the Division can demonstrate full implementation of proper accounting controls. Once the Division demonstrates adequate controls, the Department should follow up and periodically review a sample of Division transactions to ensure ongoing compliance.	Agree	a. January 2014 b. April 2014 c. April 2014 d. January 2014
(Classification of Finding: Material Weakness.)				

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-60	III – 203	The Department of Human Services (Department) should improve controls over the Division of Vocational Rehabilitation's (Division) corporate accounts by (a) ensuring that the Division obtains an exception for the open charge accounts from the Department's procurement card administrator and the Department's controller or chief fiscal officer or discontinues the use of the corporate accounts; (b) establishing and implementing a process to monitor, reconcile, and resolve disputes in regards to charges on the corporate accounts. This process should include assigning responsibility for performing a monthly reconciliation of each account, obtaining copies of all account statements, ensuring that all charges on the account are appropriate and supported with receipts and invoices, and working with vendors to resolve charges noted on the statements that do not include authorization information; (c) ensuring that payments for the corporate accounts are made timely and by the payment due dates; and (d) limiting the number of employees at each field office who are approved to make purchases on the corporate accounts. (Classification of Finding: Material Weakness.)	Agree	January 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-61	III – 211	The Department of Human Services (Department) should improve controls over the use of federal and state funds and processes for reporting and addressing instances of suspected misuse of funds or property in the Vocational Rehabilitation Program (Program) by (a) developing and implementing policies and procedures for reporting instances of suspected misuse of funds or property. These policies and procedures should comply with federal regulations, State Fiscal Rules, and Department policy and include a policy specifying that, in circumstances of fraud, field office staff should stop services, thoroughly document the incident in the case file, and close the participant's case; (b) monitoring through supervisory review to ensure that instances of suspected misuse of funds or property are appropriately communicated to the Department's Audit Division and Department management in accordance with Department policy; (c) evaluating the necessity and appropriateness of providing direct payments to participants to purchase goods and services. If the Department determines that the practice of making direct payments should continue, it should strengthen controls, such as by limiting the dollar amount of the purchase(s), requiring supervisory approval of direct payments, and revising written policies and procedures accordingly; (d) providing direct access for the Accessible Web-Based Activity and Reporting Environment (AWARE) application to the Department's internal audit staff; (e) developing and implementing procedures for tracking the issuance, return, and reissuance of equipment purchased for participants. These procedures should include creating and maintaining a statewide tracking database of equipment purchased for participants and a requirement for attaching State-issued identification tags to the equipment; and (f) developing and implementing procedures to turn over recovery efforts to the Office of the Attorney General in a timely manner once Program staff have been unsuccessful at recovering State-owned equipment from participants.	Agree	a. July 2014 b. April 2014 c. July 2014 d. Implemented and Ongoing e. December 2014 f. July 2014

(Classification of Finding: Material Weakness.)

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-62	III – 219	The Department of Human Services (Department) should improve its processes for assessing participants' contributions in the cost of vocational rehabilitation services by (a) implementing changes to the Division of Vocational Rehabilitation's (Division) policy manual to provide clear guidelines for calculating and documenting participant contributions. This should include procedures for documenting changes to participants' financial situations that occur between application and staff completion of the financial need analysis; (b) reviewing the Division's current methodology for calculating participants' financial need, including the cost-of-living allowance calculation, for appropriateness and making changes as deemed necessary; (c) instituting a supervisory review process to ensure that financial need analysis forms are completed correctly as required by Division policy, information used to complete the analysis form and calculating the participant's required contribution is properly documented, the participant's required contribution is documented in the Individualized Plan for Employment, and participants' required contributions are paid; and (c) reviewing the Division's policy and practice of using after-tax income for calculating participant contributions and determining whether gross income should be used for this calculation for consistency with other federal programs at the Department. If after-tax income continues to be used, then the Department should establish a documented methodology for calculating after-tax income. (Classification of Finding: Material Weakness.)	Agree	July 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-63	III – 226	The Department of Human Services (Department) should improve methods for compensating Vocational Rehabilitation Program vendors by (a) discontinuing the practices of paying bonuses to vendors and paying the “successful job placement” fees prior to employment; (b) evaluating the fee schedule payment amounts allowed for regular job placement services to determine if the fees are appropriately structured to pay for the reasonable cost of providing those services and adjusting the fee schedule payment amounts as appropriate. This evaluation should include considering the implementation of a fee to compensate vendors for job placement assistance services they provide prior to a participant’s employment; and (c) implementing reasonable time lines for vendors to follow when providing job placement services and for successfully placing a participant in an employment position, incorporating the time lines into each job placement vendor’s Registration form and/or purchase order, and monitoring the timeliness of vendor compliance with the time lines. The Department should discontinue doing business with job placement vendors who do not consistently place participants in successful employment positions in a timely manner. (Classification of Finding: Significant Deficiency.)	Agree	a. February 2014 b. July 2014 c. July 2014
2013-64	III – 230	The Department of Human Services should strengthen controls over Division of Vocational Rehabilitation administrative costs by implementing controls that ensure all transactions are properly supported by documentation, recorded properly in the Colorado Financial Reporting System (COFRS), approved by a supervisor of the staff who incurred the expense, and approved by the Office of Information Technology, if applicable. (Classification of Finding: Significant Deficiency.)	Agree	April 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-65	III – 234	The Department of Human Services should ensure that the Division of Vocational Rehabilitation's (Division) contract management processes and contracts comply with State Fiscal Rules, State Procurement Rules, and the State Controller's waiver by (a) executing standard and consistent contracts with all vendors who the Division anticipates it will pay \$20,000 or more a year; (b) establishing and implementing a Division policy and process to periodically review and update vendor contracts and obtain appropriate approvals for each contract template from the Office of the State Controller. This should include updating all Division contracts that have been in place 5 years or more and were executed prior to 2009; and (c) revising the Division's Vendor Registration Form to ensure it complies with State Fiscal Rules and reflects the language contained in the Division's standard contract template.	Agree	a. July 2014 b. April 2014 c. January 2014
(Classification of Finding: Significant Deficiency.)				
2013-66	III – 240	The Department of Human Services (Department) should ensure that all Division of Vocational Rehabilitation Services' purchases made with procurement cards comply with State Fiscal Rules and Department requirements for procurement cards, including obtaining a waiver from Department requirements when applicable. In addition, the Department should establish and implement policies and processes for authorizing and purchasing participant demonstration equipment, such as cell phones and computers, and document supervisory approvals of equipment purchases.	Agree	July 2014
(Classification of Finding: Significant Deficiency.)				

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-67	III – 244	The Department of Human Services (Department) should improve the Vocational Rehabilitation Program’s (Program) annual quality assurance (QA) review process by (a) creating and implementing a policy requiring Division of Vocational Rehabilitation (Division) management and Program regional supervisors, field office supervisors, and field office counselors to review the deficiencies identified by the QA staff after each annual review is completed; (b) creating and implementing policies and procedures that require corrective action plans for cited deficiencies, a follow-up process for QA staff to ensure implementation of corrective action plans, and a process for including problems cited during the QA reviews in counselor performance reviews, as appropriate; (c) requiring QA staff to annually report the results of the corrective action plan process to Department and Division management; (d) implementing a process for the QA staff to verify that problems identified in QA reviews are addressed by annually following up on prior year deficiencies; and (e) implementing a Division process to analyze trends in deficiencies statewide, at least annually, to identify overall areas for improvement, such as areas for additional staff training and guidance. (Classification of Finding: Significant Deficiency.)	Agree	a. July 2014 b. October 2014 c. January 2015 d. January 2015 e. January 2015

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-68	III – 250	The Department of Human Services should ensure the Division of Vocational Rehabilitation (Division) strengthens its management of complaints by (a) establishing and implementing policies and procedures to ensure that all complaints are investigated and resolved in a timely manner. This should include developing a written description of the process; a prioritization method with time lines for investigating and resolving complaints, such as a method based on the severity of the allegations; and a time line for sending the complainant written notification of the resolution; (b) establishing and implementing policies and procedures for documenting complaints in a centralized Division database and requiring that Division data sufficiently detail the nature, timing, investigation, and final resolution of each complaint in a consistent manner; and (c) establishing and implementing policies and procedures for categorizing complaints, such as by topic, to facilitate meaningful analysis and analyzing the complaints logged in a centralized database at least annually to identify trends and taking appropriate action, such as through training or policy clarification, to address the problems. (Classification of Finding: Significant Deficiency.)	Agree	a. July 2014 b. July 2014 c. October 2014
2013-69	III – 254	The Department of Human Services should improve backup and recovery processes for the Accessible Web-Based Activity and Reporting Environment (AWARE) system by (a) working with the vendor to encrypt backup files and send them to a secure off-site location that is not in the same physical location as the production system and (b) testing the system recovery plan on an annual basis and making updates to the plan as necessary. (Classification of Finding: Significant Deficiency.)	Agree	October 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-70	III – 267	The Department of Human Services should ensure that each regional center facility that is licensed as an Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID) is fully reimbursed by Medicaid for actual costs by (a) using the most current information available to make cost projections for the regional centers and calculating revised prospective Medicaid reimbursement rates for the ICF/IID-licensed facilities; (b) requesting retrospective adjustments to prior-year reimbursements using rates that are based on the regional centers' actual costs from the prior year as reflected in Medicaid cost reports; (c) implementing a mechanism for staff other than those who perform the rate calculations to conduct comprehensive reviews of the methods and calculations for all proposed Medicaid reimbursement rate requests. (Classification of Finding: Significant Deficiency.)	Agree	July 2014
2013-71	III – 268	The Department of Human Services should ensure that the regional centers' Medicaid cost reports accurately report the number of resident days by updating its policies on managing census information to clarify which days should be reported on the cost reports and updating its procedures accordingly. (Classification of Finding: Significant Deficiency.)	Agree	July 2014

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-72	III – 274	The Department of Human Services (DHS) and the Department of Health Care Policy and Financing (HCPF) should work together to ensure that the reimbursements the Grand Junction and Pueblo Regional Centers receive under the Home and Community-Based Services for Persons with Developmental Disabilities (HCBS-DD) waiver program more closely align with costs by (a) revising the rate-setting method for the regional centers' HCBS-DD waiver-funded services. The revision process should include evaluating the feasibility of establishing separate rates for each of the two regional centers, and other options for setting the reimbursement rates, as appropriate and (b) implementing procedures to compare, at least annually, the regional centers' reported costs to their HCBS-DD waiver reimbursements to ensure that the reimbursements continue to align with costs and the costs are reasonable. (Classification of Finding: Significant Deficiency.)	Agree	DHS June 2014 HCPF June 2014
2013-73	III – 279	The Department of Human Services should pay the Intermediate Care Facility for Individuals with Intellectual Disabilities provider service fees for each regional center as assessed by the Department of Health Care Policy and Financing and adjust its accounting records, as appropriate, to correct the incorrect provider service fee payments for Fiscal Years 2012 and 2013. (Classification of Finding: Significant Deficiency.)	Agree	July 2014
2013-74	III – 280	The Department of Human Services should ensure that Supplemental Nutrition Assistance Program restoration payments are paid appropriately and provide training to county caseworkers to ensure that they input accurate information into the Colorado Benefits Management System and timely process changes in beneficiaries' circumstances. (Classification of Finding: Significant Deficiency.)	Agree	September 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-75	III – 281	The Department of Labor and Employment (Department) and the Governor’s Office of Information Technology (OIT) should improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff.	a.- b. Agree	a.-b. Implemented in Fiscal Year 2013
			c.- d. Partially Agree	c.-d. December 2016
			e. Agree	e. Implemented in Fiscal Year 2013
(Classification of Finding: Significant Deficiency.)				
2013-76	III – 286	The Department of Local Affairs should ensure that it complies with federal Housing and Urban Development Section 8 Housing Choice Voucher Program reporting, and special testing requirements, by filing accurate reports in a timely manner, and completing timely roll forwards of equity. This should include submitting the corrected Fiscal Year 2011 and final Fiscal Years 2012 and 2013 audited financial statement submissions as soon as possible.	Agree	February 2014
(Classification of Finding: Material Weakness.)				

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
2013-77	III – 289	The Department of Public Health and Environment (Department) should ensure it determines eligibility for individuals correctly by requiring the maintenance of documentation for supervisory reviews performed over Human Immunodeficiency Virus Care Formula Grant Program (HIV Care) eligibility determinations. Documentation could include the samples selected for the HIV Care program managers' re-performance of eligibility determinations and the results of this review. (Classification of Finding: Significant Deficiency.)	Agree	December 2013
2013-78	III – 292	The Department of Public Health and Environment should improve controls over compliance with federal suspension and debarment requirements for the Superfund program by including suspension and debarment language related to both the entities and its principals in all contracts that are covered by these rules. Alternatively, it should design and implement policies to use one of the other acceptable verification procedures for the principals. (Classification of Finding: Significant Deficiency.)	Agree	November 2013

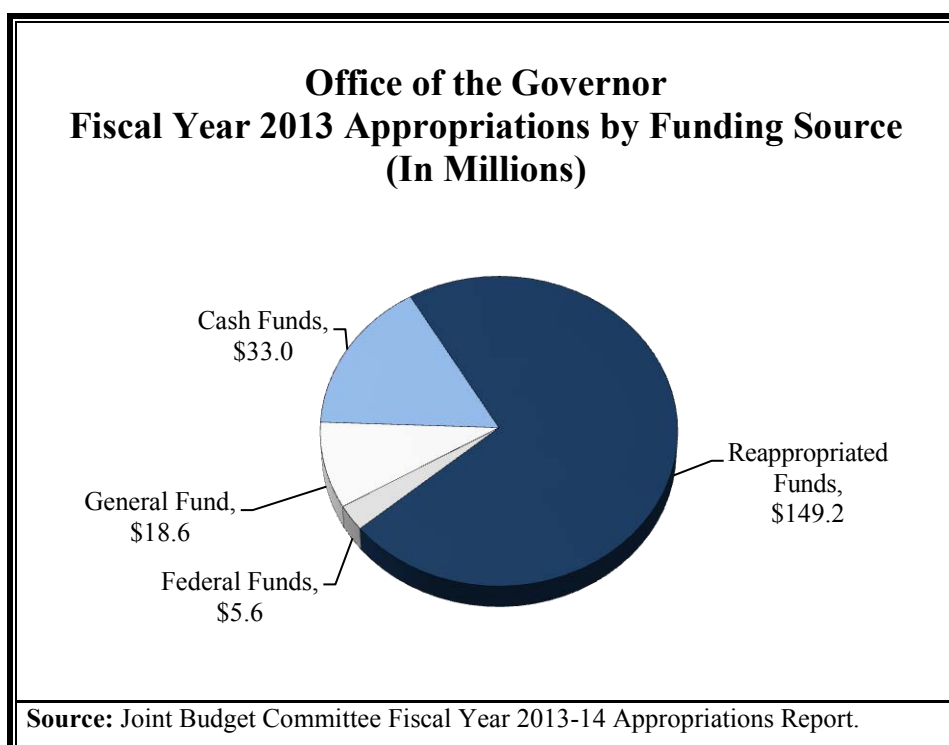
This page intentionally left blank

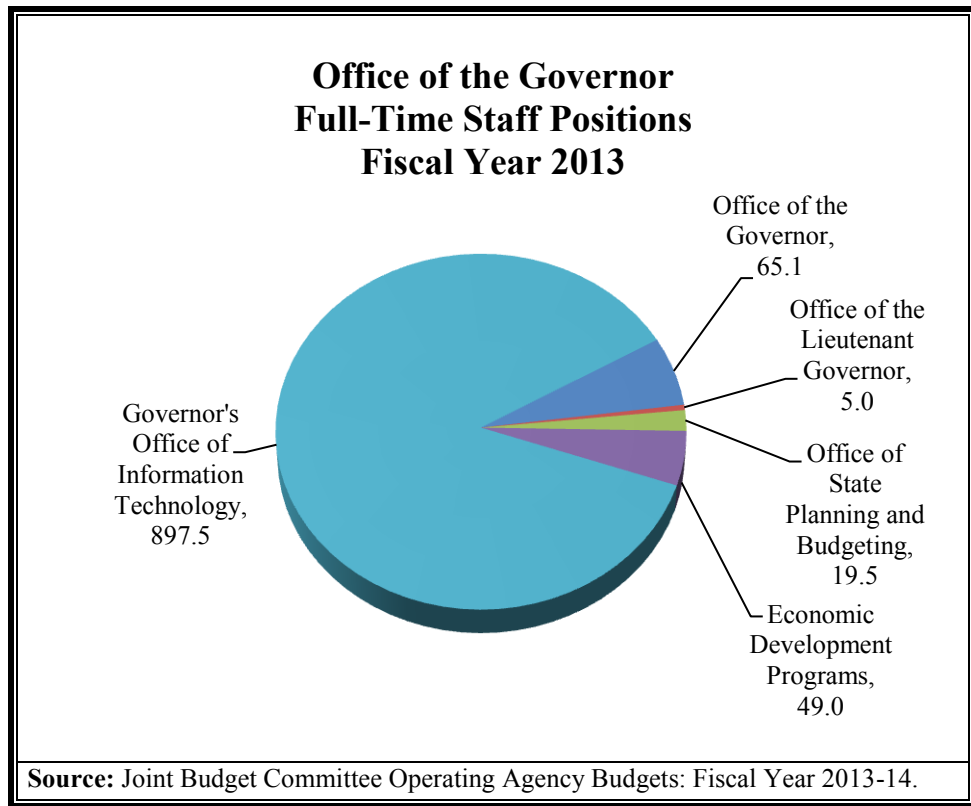
Office of the Governor

The Office of the Governor (Office) is responsible for carrying out the directives of the Governor of the State of Colorado. According to the Fiscal Year 2013-14 State of Colorado Appropriations Report, the Office is comprised of the following:

- Office of the Governor
- Office of the Lieutenant Governor
- Office of State Planning and Budgeting
- Economic Development Programs
- Office of Information Technology

In Fiscal Year 2013, the Office was appropriated a total of approximately \$206.4 million in federal and state funds and 1,036.1 full-time-equivalent (FTE) staff positions. The following charts on the next two pages show the Office's Fiscal Year 2013 appropriations by funding source and FTE, respectively:





We identified three overall areas in which the Office could make improvements to its operations. All three recommendations are related to financial controls and are addressed to the Office of Information Technology. Two of these recommendations are directed solely to the Office of Information Technology (OIT) and are included in this chapter, while the remaining recommendation is directed to both OIT and the Department of Revenue and is found in the Department of Revenue's chapter.

GenTax Account Management

GenTax is the State's primary information system for processing taxes collected by the State, including estate, sales, severance, business, individual, and corporate income taxes. The GenTax system is a custom off-the-shelf (COTS) tax processing application. The Department of Revenue (DOR), as the business owner of the application, and the Governor's Office of Information Technology (OIT), which provides primary IT support services to manage and maintain GenTax, implemented the system in phases over several years. As of August 2012, DOR and OIT fully implemented all phases of the system, and all tax types are being processed through GenTax. OIT provides the primary support for the GenTax system by assigning OIT staff roles within the system. These roles may include application, database, and/or network level support and typically include

administrative or super user level privileges. Additional services are provided by the vendor and other third party contractors in support of the application and the system architecture. During Fiscal Year 2013, the system was responsible for collecting over \$12.5 billion in revenue and paying out \$941.8 million in refunds. Because the GenTax system contains Federal Tax Information, the system must adhere to the federal Internal Revenue Service (IRS) policies. DOR is audited by the IRS every 3 years. The most recent IRS audit report was produced in May 2012. The IRS is next scheduled to audit GenTax in Calendar Year 2015.

What was the purpose of the audit work?

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

What audit work was performed?

We reviewed and tested the relevant general computer controls related to GenTax. General computer controls tested during the audit included controls related to computer operations (including backups and disaster recovery) and logical access. Using agency-provided lists of GenTax accounts, SQL Server accounts, and Active Directory accounts, along with various system-generated reports, we analyzed support accounts used to manage GenTax. Support accounts are accounts used by technical staff, and these accounts typically have privileged or administrative access to supporting systems. In the case of GenTax, the supporting systems are Active Directory and SQL Server. Therefore, these "support accounts" do not have the ability to access the GenTax system directly, but can view or modify underlying data within the GenTax system. In addition, we interviewed key personnel and requested policies and procedures currently in place to manage logical access. We then tested the provided information for compliance with State Information Security and IRS policies.

What problem did the audit work identify and how were results measured?

We identified four issues related to logical access for support staff that have elevated privileges within GenTax or other systems that support the GenTax application. The following section details the issues that exist and the related Colorado Information Security Policy (CISP), IRS Guidelines, or industry best practice that applies (in italics):

- **Management of Database Administrator access.** The GenTax data is housed in SQL Server, and is managed by database administrators (DBAs). These DBAs provide back-end support for the GenTax application. The list of DBAs supplied by the agency was inaccurate. We found that, of the seven DBAs reported to us, only two were found to have access to the database on SQL Server. Furthermore, there were three additional DBAs with access that were not included on the list provided. *Access to returns and return information (including tapes, cartridges, or other removable media) must be limited to only those employees, officers and contractors who are authorized access by law or regulation and whose official duties require such access. The physical and systemic barriers to unauthorized access should be reviewed and reported. (IRS Publication 1075 section 6.3.3)*
- **Management of administrative accounts.** Colorado Information Security Policies require that system administrators have two separate accounts – one account with administrative privileges that allows them to do their support work (such as database maintenance or managing Active Directory groups), and another account that is more restrictive. The restrictive account is to be used by staff when they are conducting regular work functions, such as checking e-mail, using the internet, or other work-related applications. The purpose of these bifurcated accounts is to reduce the risk of an OIT's staffer's work account becoming compromised. During our testing, we found that OIT has assigned 15 staff to provide Active Directory network support for GenTax. Active Directory administrators manage the underlying network, which allows users to access the GenTax application and perform various advanced system functions. Of the 15 staff with Active Directory administrative access, 13 had only one account, which included the more privileged administrative access. In addition, though two staff members had two accounts (one with “-admin” as part of the name), both accounts are privileged. *Privileged accounts are not to be used for non-administrative uses if possible. System administrators are to use their individual access accounts when making changes to systems to ensure accountability. (P-CISP-008 section 7.2.5.5)*
- **Unused administrative accounts.** We found 14 support accounts in multiple areas that had not been used for over 90 days. Specifically, we found three accounts with access to the SQL Server (read only), three GenTax accounts, and eight Active Directory administrator accounts that had not logged into the system for over 90 days. The range of their last login was from 118 to 755 days, with two accounts that had never been used. We found that four of the 14 accounts belonged to OIT while the other 10 accounts belonged to subcontractors that provide specialized IT

support for the GenTax application. *Passwords shall be systematically disabled after 90 days of inactivity to reduce the risk of compromise through guessing, password cracking or other attack and penetration methods. (IRS Publication 1075 exhibit 8 control 05)*

- **Logging of back-end database access.** The IRS requires that all access to Federal Tax Information (FTI), such as that found in tax filings, be logged. This includes logging of any access, whether it is through the front-end application (GenTax) or through the back-end database (SQL). All access must be logged, even if it is read-only access. We found 31 accounts that allowed support staff to view data in the SQL database. Of the 31 accounts with direct access to the GenTax database, 11 support staff accounts and 3 Department accounts did not have auditing enabled, which means they did not have their activity logged, as required by IRS guidelines. All 14 accounts were read only accounts. *Audit logs must enable tracking activities taking place on the system. Within the application, auditing must be enabled to the extent necessary to capture access, modification, deletion and movement of FTI by each unique user. This auditing requirement also applies to data tables or databases embedded in or residing outside of the application. (IRS Publication 1075 section 9.3)*

Why did the problem occur?

OIT failed to implement all necessary controls to manage administrative support accounts for the GenTax application and supporting systems. First, OIT lacks a review process for SQL Server and Active Directory administrator accounts and account settings. Although there is a review process for GenTax accounts, it has not been effective in identifying accounts belonging to support services staff that are inactive for long periods of time. Second, OIT support staff were not aware of IRS policies that are stricter than the State's policies. OIT support staff followed a general practice that allowed longer inactivity for support accounts than allowed by IRS policies. Third, according to the agency, an additional Active Directory group was authorized and given read-only access to the production SQL Server, but this group did not have auditing enabled because procedures had not been established or followed to ensure implementation of the policy requirement.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality and integrity of GenTax. Additionally, because the system contains FTI, failing to follow IRS guidelines could result in DOR losing access to FTI.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-1:

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

- a. Maintaining an accurate list of support staff with access to the GenTax system and data. This list should be made available to Department of Revenue staff who are required to approve and monitor system access.
- b. Requiring that all support staff be made aware of, and follow all the policies regarding access to the GenTax system, including both state policies and Internal Revenue Service guidelines. In addition, support accounts that can potentially access Federal Tax Information should be reviewed and monitored on a regular basis to verify that policies are followed.
- c. Reviewing the administrative accounts in Active Directory, and enforcing segregated normal and administrative accounts where possible.
- d. Establishing and following procedures to ensure that all access to the GenTax database be audited, or logged. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being implemented appropriately.

Governor's Office of Information Technology Response:

Agree. Implementation date: March 2014.

- a. OIT support staff will produce a system-generated report from GenTax which contains the names of all support staff who have access to the GenTax system. The report will be reviewed for accuracy by OIT and then provided to the Department of Revenue internal audit staff for their monthly user access review.
- b. OIT and the Department of Revenue require that all staff with access to the Department of Revenue network and the Gen Tax system complete an annual security awareness training, Federal Tax Information Disclosure Awareness Training and an internal anti-fraud training. The next annual training is scheduled to be completed by March 31, 2014. The OIT access control group performs a monthly audit of all inactive accounts for Active Directory and the Department

of Revenue's internal auditor and a manager's group perform a monthly review of access to GenTax. Finally, the Department of Revenue's IRS liaison reviews and monitors all accounts that have access to Federal Tax Information.

- c. OIT will review all administrative accounts that are related to the Department of Revenue's Active Directory domain and require segregated normal and administrative accounts where possible.
- d. Procedures to ensure that all access to the GenTax database be audited, or logged will be implemented and an annual review of the audit settings will be implemented to confirm that policy requirements are being implemented appropriately.

KRONOS Information System

KRONOS is a third-party timekeeping and leave tracking web-based system that can be accessed over the Internet. KRONOS is critical for ensuring that employees are paid correctly and timely, and that personnel costs are accurately allocated to federal grants. The State has used KRONOS since 2001. The authority to manage the system is currently shared between the Department of Personnel & Administration (DPA) and OIT, although OIT primarily operates and manages the system centrally. The State uses two licensed copies of KRONOS. One of these copies supports six departments, including DPA, OIT, the Departments of Labor and Employment, Natural Resources, Public Health and Environment, and State. The second copy of KRONOS, used by the Department of Human Services, is operated and maintained by a third-party vendor. Our review focused on the license supporting the six state departments that includes about 6,400 user accounts.

What was the purpose of the audit work?

Our audit work sought to determine the implementation status of our Fiscal Year 2011 recommendation related to internal controls over KRONOS. The work performed in Fiscal Year 2011 was designed to determine whether IT control activities related to KRONOS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to DPA's employee timekeeping and leaving tracking records.

In Fiscal Year 2011, we recommended that OIT improve KRONOS access control management, conduct system hardening, and improve disaster recovery

procedures. OIT agreed to implement this recommendation, which contained 11 subparts.

What audit work was performed?

We interviewed staff from OIT to determine OIT's progress in implementing our Fiscal Year 2011 recommendation related to KRONOS IT controls. Additionally, we reviewed supporting documentation provided by OIT concerning the implementation or partial implementation of two of the subparts during Fiscal Year 2013.

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

Based on our interviews with staff, and review of supporting documentation provided by OIT, we determined during our Fiscal Year 2013 audit that OIT had implemented two subparts but had not fully implemented the remaining nine of 11 subparts contained in the Fiscal Year 2011 recommendation. Of the nine subparts, eight subparts were not fully implemented and one subpart was partially implemented.

We identified the following specific problems related to access management, system hardening, and disaster recovery. The following sections detail the problems that continue to exist and the related Colorado Information Security Policy (CISP) or industry best practice that applies (in italics):

Access Management

- Current password parameters at the application level do not comply with Colorado Information Security Policies. While OIT has improved the strength of the password configuration since Fiscal Year 2011 by requiring that KRONOS passwords be at least eight characters in length, be changed every 60 days, and not be easily repeated (passwords can be recycled after six password changes), the password configuration does not require complexity as specified by Colorado Information Security policies. *All users must have strong passwords that have eight characters, be enabled for complexity (i.e., include capital letters, special characters, numbers, etc.), and expire every 90 days. (P-CISP-008).*
- The security configurations both within the KRONOS application and the operating system hosting the application do not lock out users after three failed login attempts, and the session-locking mechanism is set to 25 minutes. We identified this issue in Fiscal Year 2011, and OIT reported during Fiscal Year 2013 that it has not taken any steps to address the issues

we identified in this area. *All systems should be set to automatically lock user accounts for a period of time after three failed login attempts, and session-locking mechanisms should be configured to lock users after 15 minutes of inactivity (P-CISP-007).*

- KRONOS was not configured to log unsuccessful access attempts at the operating system level. Logging unsuccessful login attempts is critical in helping information security staff when investigating possible security breaches. We identified this issue in Fiscal Year 2011 and OIT reported during Fiscal Year 2013 that it has not taken any steps to address the issues we identified in this area. *All systems must record successful and failed access attempts. System and application logs for critical systems are to be maintained for a period of at least 1 year for forensics purposes (P-CISP-007, P-CISP-008)*
- Terminated users are not always being removed in a timely manner. Failure to remove users in a timely manner can leave the system vulnerable to access by unauthorized users. In Fiscal Year 2011, we recommended that OIT implement a practice to periodically review user accounts to ensure that access to KRONOS be removed for terminated employees. Conducting such a periodic review is standard within the state, and is mandated by Colorado Information Security policies. OIT reported during Fiscal Year 2013 that it has not taken any steps to address the issue we identified. *All agencies should develop procedures to ensure that all access credentials are revoked, retrieved, or changed, or otherwise become accessible to the terminated staff member (P-CISP-008).*
- Generic accounts exist which means the accounts cannot be linked to a specific individual. Generic accounts make it difficult, even impossible, to track changes made in a system back to the user who made the change. We identified this issue in Fiscal Year 2011 and recommended that OIT follow Colorado Information Security policies and ensure that all IDs, be associated with a unique and specific individual user or owner. OIT reported during our Fiscal Year 2013 audit it has not taken any steps to address the issues we identified. *All systems require implementation of unique user names for authentication (P-CISP-007).*
- System administrators accessed the KRONOS servers at both the operating system and database levels through 10 shared IDs. Shared IDs do not allow a user's activities to be traced and, hence, prevent accountability. We identified this issue in Fiscal Year 2011 and recommended that OIT implement controls to prevent users from sharing IDs, especially users with administrative privileges. OIT reported during our Fiscal Year 2013 audit it has not taken steps to correct the problem of shared administrative IDs for the KRONOS system. *Users must not share passwords, and in the*

event passwords need to be shared, appropriate logging mechanisms—also called audit logging—should be in place to provide traceability of users who access the system (P-CISP-008).

- User access forms have not been retained by OIT, which prevented us from verifying that user access has been approved by management. Without collection and retention of user access forms it is difficult to ascertain if a particular user is authorized to have access to the system or not. In Fiscal Year 2011, we recommended that OIT retain all necessary KRONOS authorization documentation, and OIT agreed with this recommendation. OIT reported during our Fiscal Year 2013 audit it had not taken steps to correct this problem. *All users must have a written record of IT system access requests, changes, terminations, and transfers, which should be maintained for one year after the term of employment. In addition, all users must acknowledge the relevant policies by signing a statement of compliance prior to gaining access to the systems (P-CISP-007, P-CISP-008).*

System Hardening

- The KRONOS operating system had not been properly hardened. Hardening systems help to prevent malicious attackers from exploiting unused accounts, tools, or utilities to gain access to a system. Given the sensitive nature of these weaknesses, we provided the specific deficiencies identified to DPA and OIT under separate cover during our Fiscal Year 2011 audit. OIT could not provide any evidence that system hardening on the KRONOS system had occurred during our Fiscal Year 2013 audit. *System hardening is the process of minimizing security vulnerabilities by configuring the system in such a manner as to reduce the possibility of unauthorized access or other malicious activity. System hardening should be implemented according to standards consistent with best practices as recommend by vendors and industry sources such as the National Institute for Standards and Technology or the National Security Agency. (P-CISP-007).*

Disaster Recovery

- A disaster recovery plan had not been developed for KRONOS, which DPA considers to be a mission critical system. Disaster Recovery plans help to restore a system in the event of a disaster or other event that renders the system inaccessible or unusable. In Fiscal Year 2011, we recommended that OIT develop a disaster recovery plan. OIT reported during our Fiscal Year 2013 audit that no such plan for KRONOS had been developed. *A disaster recovery plan should be documented,*

distributed, tested, and maintained, and all stakeholders should be trained on their roles and responsibilities and procedures they should follow in the event of a disaster (P-CISP-004).

Why did the problem occur?

OIT failed to design and implement the IT control activities required by Colorado Information Security Policies. Furthermore, OIT reports that lack of resources coupled with system limitations in some situations have prevented the implementation of the recommendations.

Why does this problem matter?

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

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-2:

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:

- a. Implementing strong password parameters at the application level that comply with Colorado Information Security Policies.
- b. Modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users' session after 15 minutes of inactivity.
- c. Generating, reviewing, and retaining critical operating system level and application activity logs (i.e. audit logs) to identify and investigate anomalous activity, and successful and unsuccessful login attempts.
- d. Reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner.
- e. Ensuring each KRONOS user ID is associated with an identified and documented owner, and that IDs are not shared.

- f. Ensuring that users submit user access request forms that are authorized by the appropriate supervisor, and retaining those forms, as required by policy.
- g. Hardening system configuration settings for KRONOS, as recommended under separate cover in Fiscal Year 2011.
- h. Documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Information Security Policies.
- i. Providing direction to non-OIT KRONOS administrators at user departments to ensure awareness of and compliance with Colorado Information Security Policies related to the above findings.

Governor's Office of Information Technology Response:

- a. Agree. Implementation date: March 2014 or upon the funding and completion of the upgrade of KRONOS in September 2015.

KRONOS has a system limitation that prevents passwords from being in full compliance with Colorado Information Security Policies. The Department of Personnel & Administration and the Governor's Office of Information Technology are working jointly to request funding through the Fiscal Year 2015 decision item process that will allow for an upgraded KRONOS system. An upgraded KRONOS system will be fully compliant with the Colorado Information Security Policies. In the meantime, the Office of Information Technology's Office of Information Security will work with KRONOS technical staff to document the policy variance and formally approve the variance until such time as the KRONOS system is upgraded. The Office of Information Technology anticipates that an approval for the variance will be in place by March 2014.

- b. Agree. Implementation date: March 2014 or upon the funding and completion of the upgrade of KRONOS in September 2015.

KRONOS has a system limitation that prevents the system from having the ability to lock users out of the system after three failed login attempts or from locking users' sessions after 15 minutes of inactivity. The Department of Personnel & Administration and the Governor's Office of Information Technology are working jointly to request funding through the Fiscal Year 2015 decision item process that will allow for an upgraded KRONOS system. An upgraded KRONOS

system will be fully compliant with the Colorado Information Security Policies. In the meantime, the Office of Information Technology's Office of Information Security will work with KRONOS technical staff to document the policy variance and formally approve the variance until such time as the KRONOS system is upgraded. The Office of Information Technology anticipates that an approval for the variance will be in place by March 2014.

- c. Agree. Implementation date: March 2014 or upon the funding and completion of the upgrade of KRONOS in September 2015.

KRONOS has a system limitation that prevents the system from having the ability to generate audit logs and from being in full compliance with Colorado Information Security Policies. The Department of Personnel & Administration and the Governor's Office of Information Technology are working jointly to request funding through the Fiscal Year 2015 decision item process that will allow for an upgraded KRONOS system. An upgraded KRONOS system will be fully compliant with the Colorado Information Security Policies. In the meantime, the Office of Information Technology's Office of Information Security will work with KRONOS technical staff to document the policy variance and formally approve the variance until such time as the KRONOS system is upgraded. The Office of Information Technology anticipates that an approval for the variance will be in place by March 2014.

- d. Agree. Implementation date: December 2013.

OIT KRONOS support staff have reviewed the list of terminated users provided by the OSA, and removed access where appropriate. An interface with CPPS has been put in place which allows KRONOS support staff to import the CPPS terminated employee list and remove the KRONOS license for all employees who show as terminated in the CPPS system. This process is performed nightly.

- e. Agree. Implementation date: March 2014.

OIT KRONOS support staff will review all of the shared user identifications (ID) and ensure that all IDs are assigned to only one appropriate staff member.

- f. Partially Agree. Implementation date: December 2013.

User access for KRONOS has been delegated to a human resources representative at each department that uses KRONOS. The human

resources representative is responsible for setting up access for users and a part of this process is ensuring that each user has a signed KRONOS access form. All forms are retained by the respective human resources representative. The OIT human resources unit follows this process and retains all pertinent forms for OIT employees. OIT will continue to ensure that its own human resources unit follows all applicable policies and procedures.

Auditor's Addendum:

We have considered the Department's response to this recommendation and maintain that the recommendation remains valid.

- g. Agree. Implementation date: March 2014 or upon the funding and completion of the upgrade of KRONOS in September 2015.

OIT KRONOS support staff will work with the Office of Information Security to identify all vulnerabilities, determine which vulnerabilities are critical and require immediate remediation, and perform a risk assessment on all other vulnerabilities. The Office of Information Security will work with KRONOS support staff to document any vulnerabilities that are not critical and cannot be remediated and formally approve the security variance until such time as the KRONOS system is upgraded.

- h. Agree. Implementation date: September 2015.

OIT will have a disaster recovery plan in place by September 2015.

- i. Agree. Implementation date: March 2014.

OIT is in the process of updating the Colorado Information Security Policies that govern management of user access. Once the policies are approved by the CISO, the Office of Information Security will ensure that all KRONOS administrator staff are both made aware of and trained on the new policies.

Office of the Governor**Prior Recommendations
Significant Deficiencies not
Remediated by the Department
As of June 30, 2013**

The following recommendations relating to deficiencies in internal control classified as significant deficiencies were communicated to the Office of the Governor in the previous year and have not yet been remediated as of June 30, 2013, because the implementation dates are in a subsequent fiscal year. These recommendations can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Single Audit Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by the Department
2013-3	2012-1	Information Technology Service Agreement <i>Significant Deficiency</i>	December 2013
2013-4	2012-3	Management of Critical State Firewalls <i>Significant Deficiency</i>	December 2013

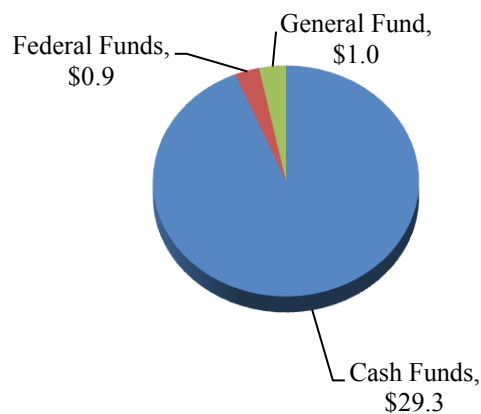
This page intentionally left blank

History Colorado

History Colorado (formerly known as Colorado Historical Society), founded in 1879, is an educational institution of the State and acts as a trustee for the State in collecting, preserving, exhibiting, and interpreting collections and properties of state historical significance. History Colorado maintains museums and historical sites throughout Colorado, and provides assistance to local and regional historical societies and museums. It also distributes gaming revenue to gaming cities, and through a state-wide grant program for historic preservation.

History Colorado was appropriated \$31.2 million, and 131.4 full-time-equivalent (FTE) staff for Fiscal Year 2013. The funds consisted of \$29.3 million in cash funds, \$1.0 million in general funds, and \$0.9 million in federal funds. The following chart shows the breakdown of appropriations for History Colorado by source for Fiscal Year 2013.

History Colorado
Fiscal Year 2013 Appropriations by Funding Source
(In Millions)



Source: Joint Budget Committee Fiscal Year 2013-14 Appropriations Report.

Accuracy of Financial Reporting

History Colorado's financial staff is responsible for all financial reporting for the agency. This includes the accurate and timely entry of transactions related to the agency's semi-annual debt payments into the Colorado Financial Reporting System (COFRS), the State's accounting system.

Information entered by History Colorado staff into COFRS is compiled on exhibits and aggregated with similar data from other agencies to comprise the State's Comprehensive Annual Financial Report (CAFR). The accurate and timely submission of COFRS transactions and fiscal year-end exhibits submitted to the Office of the State Controller (OSC) is important because this information is reported in the State's CAFR.

During Fiscal Year 2010, History Colorado and the Judicial Department issued \$344.9 million of Certificates of Participation (COPs) to construct the History Colorado Center and the Ralph L. Carr Justice Complex. The Trustee collects payments for principal and interest from both agencies according to the amortization schedule. Through the Department of Treasury, History Colorado authorizes an electronic transfer of the principal and interest payment to the Trustee for their portion, and then records the transaction into COFRS.

The Colorado Historical Foundation is a private nonprofit organization created to support history and preservation projects in the State. The Foundation provides services associated with gifts, grants, and donated funds for the benefit of History Colorado. The Colorado Historical Foundation holds gifts, grants, donated funds, and endowments until funds are needed and requested by History Colorado. Upon request, the Colorado Historical Foundation reimburses History Colorado for expenditures associated with the purpose of the funds.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether History Colorado provided accurate information in a timely manner to the OSC for Fiscal Year 2013 financial reporting. This included a review of financial information to determine whether the Department entered accurate and complete information into COFRS and provided accurate fiscal year-end exhibits to the OSC.

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

We examined a total of 45 transactions and 22 exhibits related to the recording of receipts, federal and non-federal expenditures, and fund balances incurred during Fiscal Year 2013 for accuracy and timeliness. We examined these transactions and exhibits to ensure that History Colorado staff prepared them in accordance with governmental accounting standards and the State's Fiscal Procedures Manual. In addition, we followed up on the prior year audit recommendation to improve internal controls over financial reporting to determine whether History Colorado had taken appropriate corrective action.

State statute (Section 24-17-102, C.R.S.) requires departments to institute and maintain a system of administrative controls to provide for adequate authorization and record-keeping procedures to provide effective accounting control over state assets, liabilities, revenues, and expenditures. The State's Fiscal Procedures Manual prepared by the OSC states that each agency is responsible for accurate, timely, and complete year-end accounting information. In addition, State Fiscal Rule 1-8 requires departments to have controls in place to reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules. This includes the timely preparation and review of bank account reconciliations and revenues and expenditures transactions. Further, each agency is required to attest to the OSC that the agency properly reviewed year-end account balances and other financial information.

Finally, we reviewed the curriculum of the courses attended by entity personnel during the year to address the prior-year recommendation of ensuring the entity provides adequate training for personnel who prepare accounting entries and year-end exhibits.

What problem did the audit work identify?

We found that eight (18 percent) of the 45 accounting transactions that were selected for testing had at least one error. Of the eight accounting transactions containing an error, five had more than one error. In addition, we found an error with five (23 percent) of the 22 exhibits we tested. Four of these five exhibits with errors were Exhibit H's, which are used to record post year-end corrections to accounting entries. These errors are summarized in the following six areas:

- **Recording of debt service payments.** We found that the expenditure related to one of two debt service payments on Series 2009A and 2009B COPs made during Fiscal Year 2013 was recorded twice into COFRS, resulting in an overstatement of expenditures totaling more than \$2.6 million. COP principal payment was overstated by approximately \$1.3

million, and COP interest expenditures were also overstated by approximately \$1.3 million. Further, both expenditure entries contained errors. The Department submitted two unsupported complex accounting entries in an attempt to correct the overstatement, but those entries were also incorrect and caused multiple line items (i.e. cash, accounts receivable, COP principal expenditures, and transfers) in the capital projects fund to be materially misstated. History Colorado staff submitted two additional unsupported exhibits to record adjusting entries but those exhibits also failed to address the overstatement of expenditures.

- **Lack of timely entries into COFRS.** We found that the transactions recording the debt service payments were not entered into COFRS in a timely manner. COP principal and interest due in August 2012 was recorded 9 months late in May 2013 and, erroneously, a second time in July 2013. Additionally, COP interest due in February 2013 was recorded 3 months late in May 2013.
- **Lack of timely reconciliations.** During our prior year audit, we found that History Colorado was not performing timely bank reconciliations for eight accounts held by the Trustee. These accounts held a total of approximately \$1.1 million at June 30, 2013. In its response to our recommendation, History Colorado indicated that these bank account reconciliations would be conducted on a monthly basis for Fiscal Year 2013. However, we discovered that no bank account reconciliations were performed for any month during Fiscal Year 2013. As a result, the Trustee account in COFRS was understated by approximately \$785,000 at June 30, 2013. History Colorado recorded an adjustment to the Trustee account in COFRS at fiscal year end to increase the balance to the amount reported on the Trustee bank statement.
- **Improper recording of revenues and expenditures.** History Colorado recorded approximately \$118,000 of construction expenditures and the related reimbursement from the Colorado Historical Foundation in the incorrect fiscal year. While the transaction was recorded into COFRS in August 2012 during Fiscal Year 2013, the related expenditure occurred 7 months earlier in January 2012 during Fiscal Year 2012. Although the expenditure occurred in January 2012, History Colorado did not request reimbursement from the Colorado Historical Foundation until May 2012. History Colorado subsequently corrected the misstatement after the audit team informed them of the error.
- **Fiscal year-end fund balance reporting.** One exhibit that was submitted to adjust the categorization of fiscal year-end fund balances for the Limited Gaming Fund and State Museum Cash Fund incorrectly classified

the fund balances as “restricted” when they should have been classified as “committed” under governmental accounting standards. In addition, the exhibit incorrectly included a fund for which the adjustment was not applicable. Required fund balance corrections made by History Colorado for the two funds were approximately \$41.5 million and \$6.0 million, respectively.

- **Fiscal year-end reporting of federal receipts and expenditures.** Federal receipts and expenditures reported on an exhibit submitted to the OSC for five of 10 (50 percent) federal grants did not agree to the related revenue and expenditure amounts reported in COFRS. Of the five grants, one grant had differences for both receipts and expenditures. Specifically, the differences in receipts on three of five grants amounted to \$15,000, \$15,000, and \$319. The differences in expenditures on three of five grants amounted to \$10,471, \$646, and \$6. Although these differences were immaterial, they caused inefficiencies in fiscal year-end reporting because the exhibit had to be resubmitted.

Why did the problem occur?

First, History Colorado does not have adequate internal written procedures in place for recording periodic transactions, such as debt service payments and reimbursements; instead, staff relies on unwritten historical practices and methodologies. Second, History Colorado did not fully address the prior year recommendation related to deficiencies in internal control by instituting a process for effective supervisory review of manual journal entries and year-end exhibits, not performing monthly bank reconciliations, and not ensuring that accounting staff was provided with adequate, appropriate training during the fiscal year. Specifically, we did not find adequate evidence of supervisory review of accounting transactions in all instances, and the courses attended by management and staff resulting from our prior-year finding did not address the training needed by personnel who prepare accounting entries and year-end exhibits. Third, History Colorado staff did not demonstrate the level of expertise needed to record complex accounting entries in an accurate and timely manner. For example, management and staff incorrectly interpreted sections of the State’s Fiscal Procedures Manual, and did not follow State Fiscal Rules related to accounting documents and financial transactions in all instances. This lack of expertise is also the result of inadequate training of staff on the State’s Fiscal Procedure Manual and State Fiscal Rules.

Why does this problem matter?

Strong internal controls over financial activity are essential for preventing errors in financial reporting as well as quickly detecting and correcting errors that do

occur. History Colorado's failure to institute strong internal controls, including the performance of monthly bank account reconciliations and supervisory reviews of the recording of debt service payments, resulted in correcting entries to the Fiscal Year 2013 financial statements and a prior-period adjustment to the Fiscal Year 2012 financial statements. Furthermore, had the misstatements not been detected during the course of our audit and subsequently corrected by History Colorado, the result would have been a material misstatement of the State's CAFR for Fiscal Year 2013. Additionally, having to revise and resubmit COFRS entries and exhibits at the OSC's direction because of errors made by History Colorado management and staff further increases the possibility of misstatement to the statewide financial statements.

Errors discovered during our audit of History Colorado during Fiscal Year 2013 are similar to History Colorado's errors noted in the Fiscal Year 2012 Statewide Single Audit Report. Failing to address deficiencies in internal control in a timely manner increases the risk that accounting errors and inaccurate reporting of financial information will continue to occur in future years.

(Classification of Finding: Material Weakness.)

Recommendation No. 2013-5:

History Colorado should improve its internal controls over financial reporting by:

- a. Instituting the appropriate type and level of training for management and staff to ensure they possess adequate technical knowledge of the State's accounting policies and are able to accurately enter complex accounting transactions into the State's accounting system. History Colorado should also ensure that the training provided includes the requirements applicable for financial reporting outlined in State Fiscal Rules and the State's Fiscal Procedures Manual.
- b. Developing and implementing written procedures for entering accounting transactions, including those that occur periodically, into the State's accounting system in a timely and accurate manner. These procedures should ensure that transactions are adequately prepared and reviewed for accuracy before they are entered into the State's accounting system.
- c. Performing a monthly reconciliation of all bank accounts to ensure the balances contained on all statements agree with amounts reported in the State's accounting system. Adjustments should be made on a monthly basis to ensure the State's accounting system reflects the correct bank account balance throughout the fiscal year.

History Colorado Response:

Agree. Implementation date: July 2014.

- a. Steps are presently underway to assess, update and revise job descriptions, procedures and internal controls in order to align History Colorado's financial processes with its growing business needs. History Colorado is presently hiring a Controller/Chief Accountant emphasizing technical knowledge of the State's accounting policies and financial systems. Finance Department staff members are being re-assessed to determine training needs. At a minimum, History Colorado will schedule available and appropriate training that address fiscal requirements outlined in the State Fiscal Rules and the State's Fiscal Procedures Manual. Training objectives will also be written as goals in the performance plans of Finance Department staff for Fiscal Year 2015. Accounting desk procedures are being reviewed and updated to ensure accuracy, timeliness and consistency. These actions are an agency priority in Fiscal Year 2013-14 and reviewed/updated on an ongoing basis as required. Position descriptions will be reviewed by the new Controller to ensure that current and future staff members have the appropriate accounting knowledge and skills to meet the complex requirements of the agency and of the State's accounting system.
- b. The Accounting Department will be reviewing and developing record-keeping, supervisory approvals, cross training and individual desk procedures with the business objective to ensure written procedures provide consistency with accounting procedures for internal control and documentation to achieve more understanding of History Colorado's financial processes. Accounting staff will review proper accounting theory in order to ensure that accurate accounting entries have been created and prepared for approval. The Finance division will make use of organizational charts and position descriptions to ensure proper segregation of duties. Quarter closing balances will be reviewed by Finance division staff acting in an internal audit capacity. Accounting Department staff will focus on monthly closings to ensure quarterly reports are accurate and year-end exhibits match the State's accounting system. Written procedures will require that all journal entries prepared by staff will be reviewed by the Controller for approval prior to final entry into the State's accounting system. The review will include verifying the purpose of the journal entry, ensuring the correct accounts are used, and understanding the effect the journal entry has on the financial statements. To ensure the accuracy of accounting transactions, the Controller will coordinate with the Office

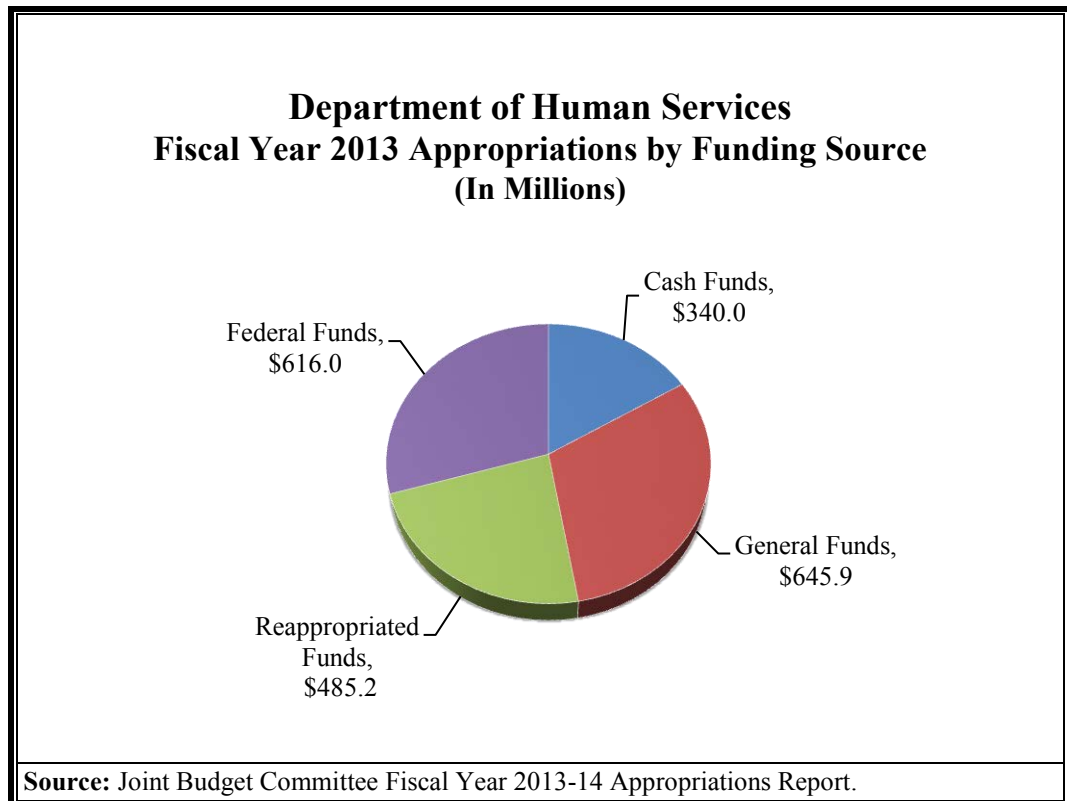
of the State Controller as needed. The Controller will approve all exhibits once prepared after review with the Finance division.

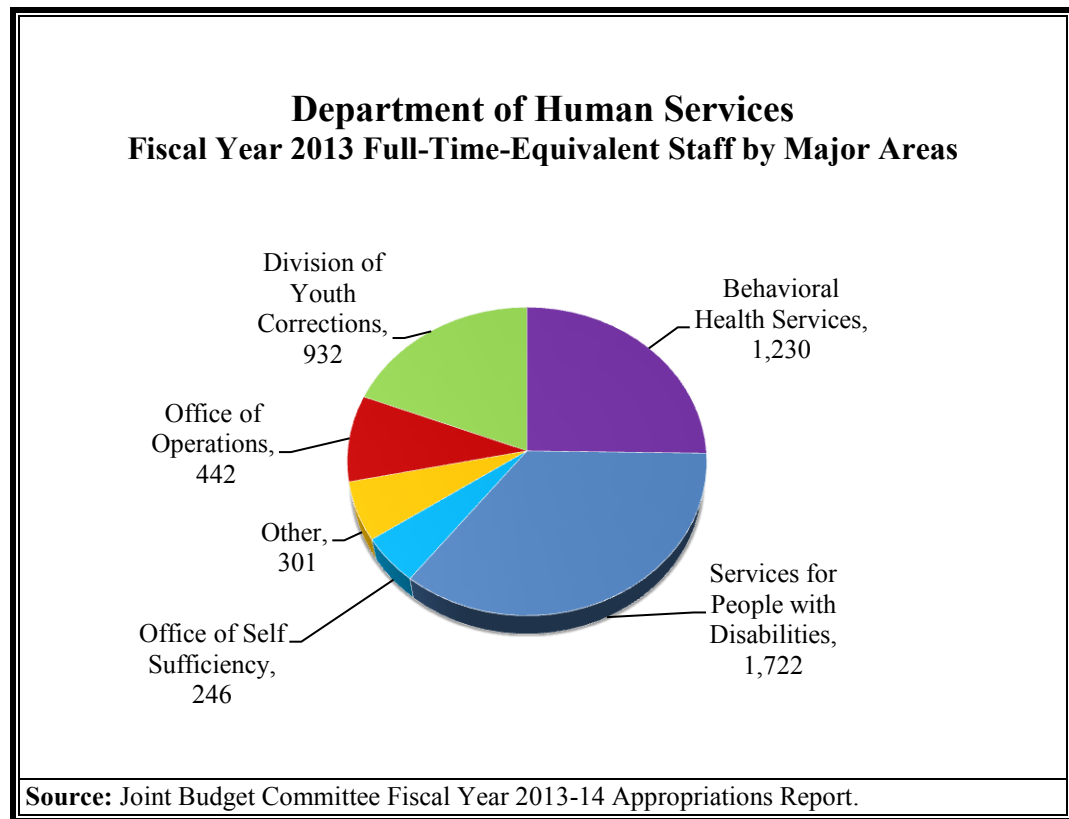
- c. All trustee and local regional museum bank accounts were reviewed to understand transaction details. Staff is reviewing the effects of the posted Exhibit H's to ensure accounts are balanced by the 2014 fiscal year-end. Bank account reconciliations will be conducted on a monthly basis by the Accounting staff and they will be reconciled before each month is closed. If adjusting journal entries are required, they will be made prior to closing, and balances will be re-checked again after the monthly close to ensure that they are correct at the beginning of the next period. The Controller will review and approve the monthly reconciliations and any necessary journal entries in coordination with the Office of the State Controller as needed.
-

Department of Human Services

The Department of Human Services (Department) is solely responsible, according to statute (Section 26-1-111 (1), C.R.S.), for administering, managing, and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county 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 2013, the Department was appropriated nearly \$2.1 billion and approximately 4,873 full-time-equivalent (FTE) staff.

The following charts show the appropriations by funding source and FTE by major areas, respectively, within the Department for Fiscal Year 2013.





We identified 27 overall areas in which the Department could make improvements to its operations—two related to financial controls and 25 related to federal awards. Our findings and recommendations related to federal awards appear in the Department’s chapter in Section III. Federal Awards Findings.

Reconciliation of Administrative Costs Owed to Counties

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

What audit work was performed and what was the purpose?

The purpose of the audit work was to assess the Department's internal controls over the county reimbursement data in CFMS and COFRS. As part of our audit work, we reviewed the Department's progress in implementing our Fiscal Year 2012 audit recommendation related to reconciling CFMS and COFRS, which has been noted as an area of weakness for the Department since our Fiscal Year 2007 audit. We recommended that the Department ensure that the financial data recorded in COFRS related to counties' administration of public assistance programs are accurate and complete through the reconciliation process. The Department agreed with our recommendation at that time and reported that they had formed a new task force to work on reconciliations between CFMS and COFRS data.

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

We reviewed the Department's internal controls over data in CFMS, including amounts reported in CFMS as being owed by the Department to counties. We also reviewed the new reconciliation process between CFMS and COFRS that the Department implemented during Fiscal Year 2013 to address issues identified in the prior year recommendation, and assessed the Department's progress towards implementing the prior year recommendation.

State statute (Section 24-17-102, C.R.S.) requires departments to institute and maintain a system of administrative controls to provide for adequate authorization and record-keeping procedures to provide effective accounting control over state assets, liabilities, revenues, and expenditures. State Fiscal Rule 1-8 requires departments to have controls in place to reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules.

In addition, each fiscal year, the Department is required to submit a certification letter to the Office of the State Controller (OSC) certifying that, as of the end of the fiscal year, Department staff have completed a review of the Department's financial balances in COFRS and that those account balances, when combined with adjustments submitted to the OSC, are materially correct and properly classified in accordance with generally accepted accounting principles and standards promulgated by the Governmental Accounting Standards Board.

What problem did the audit work identify?

At the end of our Fiscal Year 2012 audit, the Department reported a discrepancy of about \$500,000 between CFMS and COFRS, which we noted in our Fiscal

Year 2012 recommendation; during our Fiscal Year 2013 audit, the Department reported that the \$500,000 was incorrect and the unreconciled balance should have been reported as approximately \$9.0 million at the end of Fiscal Year 2012.

During Fiscal Year 2013, the Department assigned one individual to complete and another individual to review a monthly reconciliation between CFMS and COFRS. The Department completed reconciliations monthly for all of Fiscal Year 2013 and investigated and resolved all current year discrepancies, but has not completed the reconciliations for prior years. Through this reconciliation process, the Department resolved approximately \$6.8 million of the \$9.0 million discrepancy from Fiscal Year 2012. However, a discrepancy of about \$2.2 million between CFMS and COFRS remained as of June 30, 2013, which relates to transactions prior to Fiscal Year 2013.

Why did the problem occur?

The Department's new monthly reconciliation process is an effective control for investigating and resolving discrepancies between CFMS and COFRS data on a going-forward basis. However, since the Department did not perform effective monthly reconciliations between CFMS and COFRS data prior to Fiscal Year 2013, the Department's reconciliation process has not been able to identify why a \$2.2 million discrepancy remains or how far back it dates.

Why does this problem matter?

Until the Department is able to resolve all discrepancies between CFMS and COFRS and make necessary adjustments, the Department cannot ensure the accuracy of its liabilities and related reimbursements to the counties.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-6:

The Department of Human Services should ensure that the financial data recorded in the Colorado Financial Reporting System (COFRS), the State's accounting system, related to counties' administration of public assistance programs are accurate and complete by continuing to perform its monthly reconciliation between the County Financial Management System (CFMS) and COFRS and investigating and resolving the remaining \$2.2 million discrepancy between CFMS and COFRS.

Department of Human Services Response:

Agree. Implementation date: May 2015.

The Department will continue performing the monthly reconciliation between CFMS and COFRS and working back through the prior years to resolve the cumulative \$2.2 million discrepancy. The Department will reconcile Fiscal Year 2012 discrepancies by December 31, 2014. The reconciliations are time intensive and the availability of records may be reduced for older years, diminishing the return on effort. If all, or a major portion, of the cumulative discrepancy has not been identified by the target date of May 31, 2015, the Department will then reassess whether to continue the historical reconciliations or write off the remaining discrepancy.

Controls over Payroll

During Fiscal Year 2013, the Department spent more than \$239 million on salaries and wages and had nearly 4,873 full-time-equivalent employees. The Department's payroll and human resources staff across the various divisions work together to ensure that employees are paid appropriately through the Colorado Personnel Payroll System (CPPS), and that payroll amounts are accurately reflected on the COFRS. Payment amounts from CPPS are batched into accounting entries into COFRS. Payroll staff are responsible for performing monthly and biweekly reconciliations of expected to actual payroll for each employee and making financial adjustments to COFRS when appropriate. Human resources staff are responsible for entering information into CPPS, such as salary adjustments or other changes reported on a tracking form called a Personnel Action Form.

Employees record their time in the Department's timekeeping system, on either a monthly or a biweekly basis depending on how often the employee is paid. On this same basis, supervisors and timekeepers are responsible for approving time sheets in the Department's timekeeping system for the pay period.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether Department controls over the payroll process were functioning properly and whether payroll adjustments were appropriate.

What audit work was performed and how were results measured?

We reviewed a sample of 60 payroll adjustments from biweekly payroll reconciliations for Fiscal Year 2013 to determine whether Department staff calculated the adjustments correctly and whether each of the adjustments had proper supporting documentation. In addition, we reviewed the corresponding time sheets for each adjustment to determine whether Department staff certified their time within the required time frames specified in Department policy.

Department policy states that when Department staff calculate an employee's hourly pay rate using a monthly salary, the amount calculated is rounded to three decimal places. In addition, Department staff should calculate the total working hours available in a month by using eight hour days for each working day of the month.

State guidelines state that when an employee's work hours fall within 4:00 pm and 6:00 am, the Department pays the employee shift as a premium added to their base salary.

According to Department policy, each employee's time sheet is required to be printed and signed by both the employee and the supervisor within 20 calendar days of the close of the timekeeping system. The timekeeping system closes a few days prior to payroll processing for biweekly pay periods and a few days after payroll processing for monthly pay periods. The signatures certify that the information on the time sheet is complete and accurate.

The Department's Personnel Action Form requires that an employee's current position is listed on the form.

What problem did the audit work identify?

In 16 (27 percent) of the 60 adjustments tested, we identified at least one error. Specifically, we found the following:

- Four of the payroll adjustments were calculated incorrectly, resulting in either an overpayment or underpayment to the employee. The amount of the errors ranged from less than \$1 to approximately \$48. Specifically, for two adjustments, Department staff did not round to three decimal points when calculating the hourly rate. For one adjustment, Department staff did not pay the employee shift pay which resulted in an underpayment of about \$17. Finally, for another adjustment, Department staff used the incorrect number of working hours for the month when calculating the adjustment. The Department subsequently corrected the \$17 and the \$48 errors.

- Thirteen time sheets were not signed and certified in accordance with Department policy. Specifically, eleven timesheets were not signed and certified by either the employee or their supervisor. In addition, two timesheets were not signed within the required time frames either by the employee or the supervisor. The dates on these timesheets ranged from five to six days late.
- One of the Personnel Action Forms noted the incorrect position of Custodian II for an employee that is a Custodian III.

Why did the problem occur?

The problems we identified were caused by Department staff and supervisors not properly following Department policies and procedures related to reviewing payroll adjustments; entering payroll information into CPPS; and signing, certifying, and maintaining all employee time sheets. In addition, Department staff are not ensuring that Personnel Action Forms are completed accurately in order to ensure that information in CPPS is properly supported.

Why does this problem matter?

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

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-7:

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

- a. Reviewing payroll adjustments to ensure that they are calculated correctly.
- b. Ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review.
- c. Ensuring that employees' Personnel Action Forms are completed accurately.

Department of Human Services Response:

- a. Agree. Implementation date: December 2013.

The Department has implemented an additional level of review by the payroll supervisor for all payroll adjustments. The review will include verifying that the correct information is being used to calculate the adjustment before the payroll batches are entered.

- b. Agree. Implementation date: December 2014.

The Department will develop web-based training for unit time managers regarding the certification process. The Department will be implementing an updated KRONOS 7.0 system by December 2014 which will include an on-line certification process. This system control will require the employee and supervisor to certify time sheets monthly. The central time managers will be able to monitor the certification process on-line and follow-up as needed to ensure compliance with policies and procedures.

- c. Agree. Implementation date: December 2013.

The Department has implemented a process to ensure all information submitted on a personnel action form is complete and accurate before being sent to payroll. If Human Resources receives an incomplete personnel action form or if the personnel action form contains inaccurate information it will be immediately sent back to the program who submitted it for correction. The program personnel have a 24 hour turn around to get the corrected form submitted to Human Resources. Any deviation from this process will require email documentation of the reason for the deviation along with notification to the supervisor.

Department of Labor and Employment

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

The Department comprises the following major organizational units:

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

In Fiscal Year 2013, the Department was appropriated more than \$158.1 million and approximately 1,006 full-time-equivalent staff. Approximately 39 percent of the Department's funding is from cash and reappropriated funds, and the other 61 percent is from federal funds.

The following comments were prepared by the public accounting firm of CliftonLarsonAllen, LLP, which performed Fiscal Year 2013 audit work at the Department.

Lack of Timeliness with Exhibits and Other Reports Submitted by the Department

The Department's accounting section is responsible for all financial reporting for the Department, including the accurate and timely entry and approval of financial transactions into the Colorado Financial Reporting System (COFRS), the State's accounting system. In addition, this section is responsible for preparing and submitting uniform reports, or "exhibits," to the Office of the State Controller (OSC) at the end of each fiscal year.

The Department is also responsible for reporting to the OSC any discrepancies in cash funds on the OSC's "Cash Funds Turnaround Report". A cash fund is established by law for a specific program or purpose. The OSC prepares a

summary report from all departments cash funds activity that is delivered to the Office of State Planning and Budgeting and the Joint Budget Committee.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Department provided timely and accurate information on exhibits to the OSC for inclusion in the State's financial statements for Fiscal Year 2013 and complied with deadlines for submitting the "Cash Funds Turnaround Report" to the OSC.

What audit work was performed and how were results measured?

We reviewed the exhibits for changes in the Tax Payer's Bill of Rights (TABOR) revenue, proposed audit adjustments, and federal assistance the Department prepared and submitted to the OSC for Fiscal Year 2013 to determine whether they were completed accurate and timely. In addition, we reviewed the "Cash Funds Turnaround Report" to determine whether the Department prepared and submitted changes to the report as necessary to the OSC.

The Department is responsible for reporting timely, accurate and complete financial information through exhibits to the OSC for inclusion in the State's financial statements. The exhibits contain financial and related information that aids the OSC in preparing the State's financial statements in accordance with generally accepted accounting principles. Specifically, the Exhibit A1 reports changes in TABOR revenue and Base Fiscal Year Spending and is only required to be submitted to the OSC if there is a change in fiscal year spending. A change in fiscal year spending is either an increase or decrease to revenues which could be due to misclassifications of revenues in prior years, and is reflected in the annual TABOR certification report completed by the Office of the State Auditor. An Exhibit H is used to report errors or changes of financial information to include in the State's financial statements after the close of COFRS. The Exhibit K reports total federal assistance funds received and expended and is submitted by all state agencies that receive federal funds. The Fiscal Procedures Manual outlines specific due dates for submission of each exhibit and the cash funds turnaround report to the OSC. During Fiscal Year 2013, the Exhibit A1 was due to the OSC on August 14th, the Exhibit K was due September 20th, Exhibit Hs were due August 30th, and any Exhibit Hs received after August 30th are considered audit adjustments, according to the Fiscal Procedures Manual. In addition, the "Cash Funds Turnaround Report" was due August 16th.

What problem did the audit work identify?

The Department did not submit all of its exhibits and other reporting information timely. Specifically, we identified the following:

- The Department submitted an Exhibit A1 for over \$26 million to the OSC on September 3, or 20 days after the required due date. Prior to the submission, the OSC contacted the Department inquiring specifically as to whether the Department was going to submit this Exhibit and did not hear from the Department until the Department submitted the Exhibit after the due date. In addition, the Department did not inform the auditors that it had submitted this exhibit even though the auditors had requested copies of all exhibits submitted to the OSC.
- The Department submitted its Exhibit K to the OSC on October 14, or 24 days after the required due date.

The Department submitted its Cash Funds Turnaround Report explanations to the OSC on September 4th, or 18 days after the required due date. In addition, the Department did not respond to several communications after the due date from the OSC when it was contacted regarding when the Department was going to submit its explanations related to the Cash Funds Turnaround Report.

The Department submitted a revised Exhibit H for \$6 million to the OSC on December 5, or 97 days after the required due date of the original submission of the Exhibit H. The original Exhibit H was audited and submitted timely. In addition, the Department submitted the revised Exhibit H without notifying the auditors of this revision.

Why did the problem occur?

Although the Department has procedures for fiscal year-end exhibit preparation and cash funds reporting, it does not have a timely review process to ensure that exhibits or other information are submitted timely. In addition, the Department is not responsive to the OSC or the auditors when it is contacted by either entity regarding an outstanding item.

Why does this problem matter?

Meeting financial reporting deadlines is necessary to ensure complete and accurate financial reporting for the State. In addition, these deadlines are important as they affect the financial statement deadlines and reporting requirements of the OSC.

Timely review processes are necessary to meet deadlines and due dates and to ensure accurate financial reporting. The lack of meeting deadlines can increase the risk of items being reported incorrectly or incompletely.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-8:

The Department of Labor and Employment (Department) should strengthen its internal controls to ensure it reviews and submits fiscal year-end exhibits and the Cash Funds Turnaround Report to the Office of the State Controller timely to meet the required due dates. In addition, the Department should respond timely to the Office of the State Controller and the auditors when it is contacted regarding outstanding items.

Department of Labor and Employment Response:

Agree. Implementation date: July 2014.

The Department of Labor and Employment (CDLE) will strengthen its internal controls to ensure it reviews and submits fiscal year-end exhibits and schedules to the Office of the State Controller timely to meet the required or approved due dates. CDLE will endeavor to submit all exhibits and schedules timely, accurately, and completely.

In addition, CDLE will continue to improve on the timeliness of necessary exhibit and schedule revisions and submissions to the Office of the State Controller and the communications to the auditors about same.

Unemployment Insurance Liability

The Department records an estimated liability on COFRS at fiscal year-end for Unemployment Insurance (UI) benefit claims that were incurred in June but will be paid in July. The Department uses information obtained from the Colorado Unemployment Benefits System (CUBS) to calculate the estimate for the UI liability. The Department is responsible for ensuring that the UI liability reflected in its accounting records and reported in the financial statements is materially accurate.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls over and accuracy of its recorded UI benefit liability as of June 30, 2013.

What audit work was performed and how were results measured?

We reviewed the Department's calculation for the UI liability, including the supporting documentation from CUBS, to ensure the amount was reasonable and agreed to the amount the Department recorded on COFRS.

What problem did the audit work identify?

The Department did not record the full estimated UI liability at fiscal year-end on COFRS. Specifically, while the Department calculated an estimated liability as of June 30, 2013 of approximately \$17.7 million, the Department only recorded approximately \$9 million of the liability, or \$8.7 million less than the calculated amount. Further, as a result of the Department's additional analysis during December 2013, Department staff determined that amounts recorded as federal grant revenue activity and the related federal receivable for UI benefits were also under-recorded by approximately \$3.5 million.

Why did the problem occur?

The Department lacks sufficient internal controls over its fiscal year-end calculation of earned but unpaid UI benefits and federal grant revenue and receivables. Although the Department has an internal supervisory review process of recorded entries related to the UI liability, the review process did not identify the noted errors.

Why does this problem matter?

The errors identified resulted in misstatements totaling approximately \$12.9 million. After the errors were identified through the audit process, the Department submitted correcting accounting entries to the Office of the State Controller for the identified errors in December 2013; however, without adequate internal controls over the calculation of UI liabilities, revenues, and receivables at fiscal year-end to ensure errors are identified internally, there is an increased risk that these accounts could be materially misstated on the State's financial statements. In addition, an adequate review process is necessary to ensure that the UI liability is properly recorded. The lack of an adequate review process increases the risk that future misstatements will occur.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-9:

The Department of Labor and Employment should improve its internal controls over the calculation of Unemployment Insurance liabilities, receivables, and revenue at fiscal year-end and improve its supervisory review process to ensure that the year-end balances are accurately recorded.

Department of Labor and Employment Response:

Agree. Implementation date: July 2014.

The Department of Labor and Employment will improve its internal controls over the calculation of Unemployment Insurance (UI) liabilities, receivables, and revenue at fiscal year-end and improve its supervisory review process to ensure that the year-end balances are accurately recorded. Specifically, the Department will do the following: (1) Write a new control procedure for UI benefit issuance accounts payable activity at 2014 fiscal year end. (2) Execute the new control procedure for UI benefit issuance payable activity at 2014 fiscal year end. (3) Perform the reconciliation and supervisory review procedure before fiscal year end close 2014.

Accounting for Long-Term Debt

The Department issued debt in the form of Colorado Unemployment Compensation Fund Special Revenue Bonds during Fiscal Year 2012. These bonds consist of Series 2012A maturing on May 15, 2014 and Series 2012B maturing on May 15, 2017. Issuance of the debt was accompanied by the official statement (bond agreement), which defines the debt terms. At the time of issuance, the Department appropriately recorded premiums of about \$9.2 million, debt issuance costs of \$2.3 million, and accrued interest payable of \$0.9 million. The Department began collecting certain assessments from Colorado corporations during Fiscal Year 2013; a portion of these assessments are to be deposited with a trustee to satisfy the Department's future payments on the bonds.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's internal controls related to the bonds and to ensure the accuracy of the Department's bond-related

balances at June 30, 2013. In addition, we performed testwork to review the Department's progress in implementing its Fiscal Year 2012 recommendation related to ensuring that interest expense is properly stated within the financial statements.

What audit work was performed and how were results measured?

We reviewed the Department's bond-related account balances reported on COFRS, as of June 30, 2013, for consistency with the bond agreement and generally accepted accounting principles. We compared the balances to the bond agreement and other third party support, such as the closing summary provided by the underwriter and monthly statements provided by the trustee.

Generally accepted accounting principles require debt issuance costs and premiums to be capitalized and amortized over the life of the bonds. In addition, a liability for accrued interest payable should be recognized at the end of each reporting period equal to the amount of interest expense incurred but not yet paid.

What problem did the audit work identify?

When reviewing the bond-related balances reported by the Department as of June 30, 2013, we noted the following exceptions:

- **Premium and bond issuance costs.** During Fiscal Year 2013, the Department inappropriately reversed the premium and bond issuance costs of \$9,211,290 and \$2,328,343, respectively, recorded in Fiscal Year 2012 and recorded the net difference of \$6,882,297 as interest payable at June 30, 2013. The Department subsequently submitted a correcting entry to the Office of the State Controller (OSC) after being notified of the errors by the auditors.
- **Amortization of premium and bond issuance costs.** The Department did not amortize either the bond premium or bond issuance costs for Fiscal Year 2013. The Department should have amortized \$4,006,946 in bond premium costs and \$465,669 in bond issuance costs. The Department subsequently submitted a correcting entry to the OSC after being notified of the omission by the auditors.
- **Accrued interest payable.** The Department did not record interest expense and accrued interest payable of \$1,275,380 as of June 30, 2013, to account for the accrued and unpaid interest for the period from May 15, 2013, to June 30, 2013. The Department subsequently submitted a correcting entry to the OSC after being notified of the errors by the auditors.

- **Assessments.** The Department recorded \$11,917,717 in received assessments as “bond proceeds revenue” rather than “other revenue.” In addition, the Department recorded \$2,934,652 of assessments remitted to the bond trustee as Fiscal Year 2013 interest expense; since the assessments will be applied towards future interest on the bonds, classification as a “deposit” or other prepaid balance would have been more appropriate. The Department subsequently submitted a correcting entry to the OSC after being notified of the errors by the auditors.

Why did the problem occur?

The Department’s internal control process to identify, prepare, review and approve debt-related year-end adjustments was ineffective as these adjustments were recorded incorrectly and not identified during the supervisory review process. Further, the Department did not seek additional guidance from the OSC or other State agencies for assistance or additional guidance. In addition, the Department did not implement our Fiscal Year 2012 audit recommendation to institute a reconciliation process of expected-to-actual interest expense incurred throughout the year and at fiscal year-end to ensure that interest expense is properly stated within the financial statements.

Why does this problem matter?

An effective process to identify, prepare, review, and approve debt-related year-end adjustments is critical to reporting balances accurately in accordance with generally accepted accounting principles because the Department’s balances related to debt are material to the State’s financial statements. As a result, any errors made by Department staff when recording debt-related activity may result in material misreporting of the State’s financial statements.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-10:

The Department of Labor and Employment (Department) should improve the timeliness and effectiveness of its process to identify, prepare, review, and approve debt-related adjustments to ensure the debt is recorded accurately at fiscal year-end by improving its supervisory review process over these types of transactions and seeking additional guidance from the Office of the State Controller relating to these areas as needed. In addition, the Department should institute a reconciliation process of expected-to-actual interest expense incurred

throughout the year and at fiscal year-end to ensure that interest expense is properly stated within the financial statements.

Department of Labor and Employment Response:

Agree. Implementation date: January 2014.

The Department will complete its reconciliation and review procedure for bond debt issuance accounts including interest expense prior to fiscal year end close. The Department will improve its supervisory review for bond debt issuance accounts by ensuring that it is performed timely, accurately and completely prior to fiscal year end close, and will seek additional guidance from the OSC, as necessary.

This page intentionally left blank

Department of Natural Resources

The Department of Natural Resources (Department) is responsible for developing, protecting, and enhancing Colorado's natural resources for the use and enjoyment of the State's present and future residents and visitors. Resources include land, wildlife, outdoor recreation, water, energy, and minerals. The Department comprises the Executive Director's Office, which is responsible for the administration and management of the overall Department, and the following eight divisions, as of June 30, 2013:

- Division of Reclamation, Mining and Safety
- Geological Survey
- Oil and Gas Conservation Commission
- State Board of Land Commissioners
- Division of Parks and Wildlife
- Colorado Water Conservation Board
- Water Resources Division (State Engineer's Office)
- Division of Forestry

The results of our Fiscal Year 2013 audit did not identify errors which would result in recommendations to the Department. However, the following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Department in the previous year and has not been remediated as of June 30, 2013, because the implementation dates are in a subsequent fiscal year. This recommendation can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Single Audit Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by the Department
2013-11	2012-13	State Board of Land Commissioners Assets <i>Significant Deficiency</i>	a. December 2013 b. [1] c. December 2013

^[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. See Section IV. Prior Recommendations of this report.

This page intentionally left blank

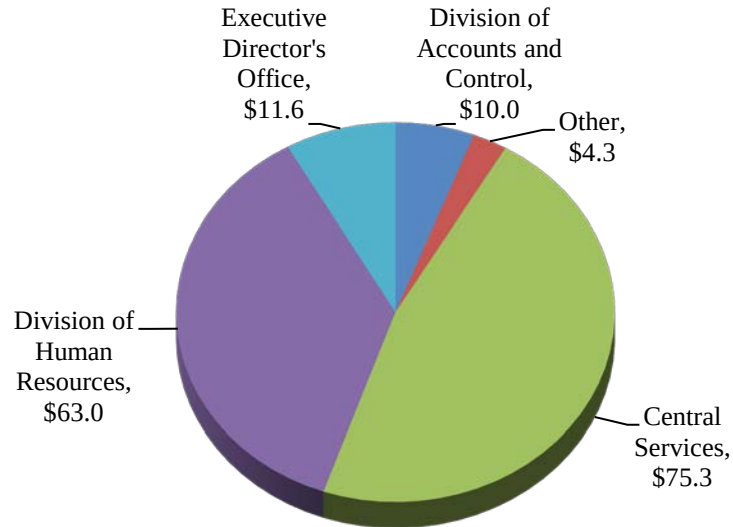
Department of Personnel & Administration

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 approximately 30,800 full-time employees across state government (excluding the Department of Higher Education), and provides general support for state agencies. The Department includes the following divisions:

- Executive Director's Office
- Division of Human Resources
- Division of Finance and Procurement
 - Central Collection Services
 - State Purchasing Office
 - COMPASS e-Procurement System
- Office of the State Controller
- Division of Central Services
- State Personnel Board
- Statewide Programs [Office of Administrative Courts, Office of the State Architecture, Colorado State Employee Assistance Program (C-SEAP), and State Archives]

The Department was appropriated total funds of approximately \$164.2 million and 396.9 full-time-equivalent staff for Fiscal Year 2013. Approximately 4 percent of the funding was from general funds, 8 percent was from cash funds, and 88 percent was from reappropriated funds. Reappropriated funds are provided by sources including, but not limited to, vehicle and building rentals; copying, printing, graphic design, and mail services; and user fees from state agencies for the administration of the State's selection, classification, and compensation programs. The chart on the following page shows the operating budget by major administrative sections for Fiscal Year 2013.

**Department of Personnel & Administration
Fiscal Year 2013 Appropriations by Administrative Sections
(In Millions)**



Source: Joint Budget Committee Fiscal Year 2013-14 Appropriations Report.

Statewide Indirect Cost Recovery and Reversion

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, including some costs for services provided to all state agencies by the Department of Personnel and Administration, the State Treasurer, and the various offices within the Governor's Office, and (2) departmental indirect costs—centralized costs within a department, such as the executive director's office or human resources office, that relate to services provided to all divisions and programs. Statewide indirect costs are funded at least initially with general funds. When these centralized services are provided to agencies or programs that are funded with cash or federal funds, the portion of the centralized service costs that are attributable to the cash- or federally funded programs must be reimbursed, or "recovered," from those programs.

The Office of the State Controller (OSC) prepares two allocation plans for recovering indirect costs: the Statewide Cost Allocation Plan (SWCAP), which recovers indirect costs related to federal programs, and the Cost Appropriations/Cash Fees Plan (Cash Fees Plan), which recovers indirect costs from cash funded programs. The Statewide Cost Allocation Plan (SWCAP) is a plan prepared by the OSC according to the federal Office of Management and Budget's (OMB) *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments* (*Circular A-87*) now part of the Code of Federal Regulations (2 CFR 225), to identify and allocate all indirect costs to all State departments, including the departments of higher education. The federal Department of Health and Human Services' Division of Cost Allocation (DCA) must approve the State's SWCAP, including the allocation formulas included in the SWCAP, each year. In addition, the DCA requires that each State agency that has federally funded programs prepare a Public Assistance Cost Allocation Plan or Indirect Cost Rate Proposal to allocate the statewide costs from the SWCAP, as well as departmental indirect costs incurred, to its federally-funded programs. A Public Assistance Cost Allocation Plan must be prepared when a department has public assistance programs, such as Temporary Assistance for Needy Families, Medicaid, or Foster Care. An Indirect Cost Rate Proposal is prepared for all other federal programs. The OSC prepares the Cash Fees Plan to recover the indirect costs associated with administering cash funded programs.

Each year, the Joint Budget Committee, in preparation of the annual appropriations bill for operations of State government (Long Bill), identifies the amount of indirect costs that will be allocated to each agency. Each agency that has cash funded or federally funded programs must then recover an amount from those cash and federal programs sufficient to cover the indirect costs incurred by the agency.

Prior to the 2013 Legislative Session, according to State's Fiscal Rule 8-3 issued by the OSC, any indirect recoveries in excess of allocated indirect costs were required to be reverted to the state general fund.

Senate Bill 13-109 established the Indirect Costs Excess Recovery Fund (Fund) and, beginning in Fiscal Year 2013, requires departments to roll forward indirect cost recoveries that exceed the amount of departmental costs incurred in a fiscal year for use in subsequent years. Beginning in Calendar Year 2013, the State Controller must report to the Joint Budget Committee in November of each year the total amount of funds deposited to, spent from, and the balance remaining in the Fund for each agency.

What was the purpose of the audit work?

The purpose of the audit work was to review the State departments' processes for the recovery of indirect costs for consistency and to ensure that State departments complied with the requirement to revert excess indirect cost recoveries to the Fund. In addition, the purpose of our testwork was to identify the amounts of indirect costs recovered from federally and cash-funded programs by the State, in total for Fiscal Year 2013.

What audit work was performed and how were results measured?

We sent questionnaires regarding the indirect cost recoveries and reversion processes to a sample of the following eight departments: Education, Health Care Policy and Financing, Human Services, Labor and Employment, Local Affairs, Natural Resources, Public Health and Environment, and Public Safety. We compared and analyzed their responses for consistency.

OMB *Circular A-87*, now part of the Code of Federal Regulations (2 CFR 225), requires state departments and major local units of governments to prepare cost allocation plans and/or indirect cost rate proposals that provide a basis for allocating indirect costs to federal programs. State Fiscal Rule 8-3, requires that all excess indirect cost recoveries be credited to the state general fund, unless otherwise appropriated or directed by law. Senate Bill 13-109 required creation of the Fund and departmental accounts within the fund for the purpose of allowing state departments to use excess amounts collected as payment for indirect costs over multiple fiscal years.

What problem did the audit work identify?

We identified inconsistencies in department processes for recovery and reversion of excess indirect cost across our sampled departments. Specifically, the departments we surveyed did not track their excess indirect cost recoveries consistently on the Colorado Financial Reporting System (COFRS), the State's Accounting System. While all departments indicated that they track indirect cost recoveries on COFRS, each of them used different types of coding and tracking mechanisms on COFRS. In addition, two departments reported that they did not have an appropriated spending amount in the Long Bill for indirect cost recoveries for Fiscal Year 2013.

The OSC was also unable to provide an amount for the total amount of indirect costs the State recovered from cash and federally funded programs for Fiscal Year 2013.

Why did the problem occur?

Currently, there is limited oversight or training by the OSC over the recovery and reversion of excess indirect cost recoveries by the departments. In addition, departments are not required by the OSC to report the amounts of indirect cost recoveries, or their processes for calculating the reversion amounts reported on COFRS. While the OSC provides guidance to departments, in the form of alerts on their website, it does not provide standardized training to departments regarding the indirect cost recovery and reversion processes.

Why does this problem matter?

Due to the inconsistent tracking of indirect costs on COFRS, information regarding indirect costs recovered or reverted each year is not readily available. A consistent and transparent process on indirect cost recovery and reversion across state departments would help the Joint Budget Committee in the preparation of the Long Bill, and in the budgeting and appropriation of indirect costs for state departments. A transparent process regarding the recovery and reversion of indirect costs across state departments would also provide policymakers with accurate information.

(Classification of Finding: Not classified – not an internal control issue.)

Recommendation No. 2013-12:

The Office of the State Controller (OSC) should provide oversight, guidance and training to state departments related to the tracking and reporting of indirect costs and to help facilitate the development of processes that are consistent and transparent statewide for the indirect cost recovery and reversion.

Office of the State Controller Response:

Agree. Implementation date: October 31, 2016.

The Office of the State Controller generally believes that consistent processes add value, although for indirect costs this may be difficult to achieve due to the variety of functions and individual needs across departments along with specific grant-level parameters and statutory limitations that exist for some cash fees. With the implementation of CORE as the State's accounting system, the OSC will explore system functionality with departments to determine the feasibility of developing a consistent approach for the indirect recovery process. These efforts will be coordinated with the Office of State Planning and Budgeting, the Joint

Budget Committee, and departmental budget directors. The OSC further agrees that training, guidance and oversight is necessary and reasonable to ensure that Colorado is reimbursed for the administrative support it provides to the cash and federal programs. The OSC currently provides training, guidance, and oversight on a customized as-needed basis, and will investigate opportunities to provide these functions and services on a more standardized basis.

Department of Personnel & Administration

Prior Recommendations Significant Deficiencies not Remediated by the Department As of June 30, 2013

The following recommendations relating to deficiencies in internal control classified as significant deficiencies were communicated to the Department of Personnel & Administration in the previous year and have not yet been remediated as of June 30, 2013, because the implementation dates are in a subsequent fiscal year. These recommendations can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Single Audit Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by the Department
2013-13	2012-15	Accounting for Budgeted Appropriations in Required Supplementary Information <i>Significant Deficiency</i>	December 2015
2013-14	2012-16	Colorado Personnel Payroll System <i>Significant Deficiency</i>	a. June 2014 b. [1] c. June 2014 d. December 2014 e. December 2014 f. December 2014 g. December 2014 h. December 2013 i. [1]

^[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. See Section IV. Prior Recommendations of this report.

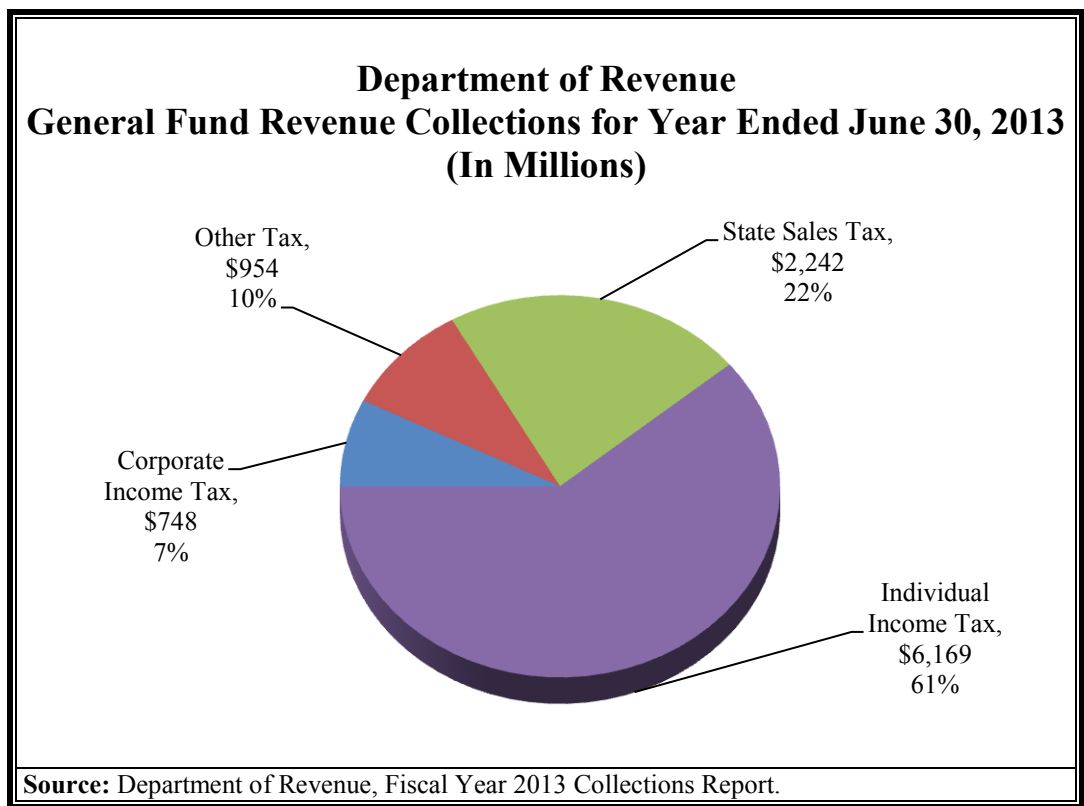
This page intentionally left blank

Department of Revenue

The Department of Revenue (Department) is responsible for managing the State's tax system. Tax collections totaled about \$12.4 billion in Fiscal Year 2013. Of this amount, about \$10.1 billion represents collections for the General Fund; the remainder represents collections made on behalf of other government entities, such as local governments and the Highway Users Tax Fund (HUTF). In addition, the Department is responsible for performing various other functions as follows:

- Administering the State Lottery, which grossed more than \$566 million in ticket sales in Fiscal Year 2013. Of this amount, about \$127 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 (RTD), and special district taxes. The Department collected approximately \$1.2 billion in taxes and fees on behalf of entities such as these.
- Collecting taxes and fees for the HUTF, which is primarily for the benefit of highway maintenance projects in the State. In Fiscal Year 2013, amounts collected for the HUTF totaled approximately \$1.1 billion.
- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross proceeds totaled about \$761 million during Fiscal Year 2013, on which the Division of Gaming collected about \$104 million in gaming taxes.
- Enforcing tax, cigarette and tobacco, marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.

The graph on the next page shows the Department's collections by type of tax for Fiscal Year 2013.



In Fiscal Year 2013, the Department was appropriated total funds of \$288 million and 1,249 full-time-equivalent (FTE) staff. Approximately 25.5 percent of the funding is from general funds, 74.2 percent is from cash and reappropriated funds, and 0.3 percent is from federal funds.

Controls over Income Tax Credit Review Thresholds

The Department is responsible for processing income tax returns. A major component of this process is ensuring the accuracy of income tax credits claimed by the taxpayer. Income tax credits for individuals, corporations, partnerships, and fiduciaries were assigned a review threshold in the Department's new tax system, known as GenTax. Any income tax credit taken by a taxpayer that exceeds the threshold set in GenTax is automatically flagged by the system for a manual review. When this occurs, Department staff review the tax credit and ensure that the tax credit taken complies with the state and/or federal tax code and, if required, that the proper supporting documents were provided by the taxpayer. If not, Department staff generate a GenTax letter detailing the issue of non compliance with the tax code and send it to the taxpayer prior to denying the credit. The Department staff can change the review thresholds in GenTax for a

variety of reasons. For example, staff reported that they may get approval to raise a threshold in order to manage workloads during the peak tax season, or to lower a threshold in order to examine specific credits in detail. According to Department staff, once a decision to change a threshold in GenTax is made, the threshold amount is required to be updated in GenTax by Department staff, and then document approval by Department staff in GenTax.

What was the purpose of the audit work?

The tax credit review thresholds established in GenTax are a key control for ensuring that income tax credits exceeding specified amounts are subjected to further review by Department staff. The purpose of the audit work was to determine the adequacy of the Department's procedures for establishing, changing, and approving income tax credit review thresholds in GenTax.

What audit work was performed and how were results measured?

State statutes require all state departments to have adequate authorization and recordkeeping procedures to provide effective accounting controls over state assets, liabilities, expenditures, and revenues. During the audit, we tested Department's controls over income tax credit review thresholds. We interviewed Department staff and reviewed available documentation to gain an understanding of the Department's process of establishing, changing and approving income tax credit review thresholds in GenTax. We obtained a listing of changes made to income tax credit review thresholds and reviewed a sample of 21 changes made to individual income tax credit review thresholds in GenTax during Fiscal Year 2013.

What problem did the audit work identify?

We identified the following problems:

Lack of documentation. Department staff do not maintain documentation regarding requests to change individual income tax GenTax thresholds, or document the Taxpayer Services Director's approval to change the threshold. According to Department staff, if the Taxpayer Services Director decides that a change to the threshold is needed, then a staff member who has the ability to make threshold changes in GenTax is verbally instructed by the Taxpayer Services Director or the manager to change the threshold.

Lack of Segregation of Duties. Based on our review of a sample of 21 out of 62 changes that were made to individual income tax credit thresholds during the fiscal year, we determined that 19 of the 21 (90 percent) thresholds were both changed and approved by one Department staff member.

Why did the problem occur?

The Department does not have any formal written procedures describing the process to change GenTax income tax credit review thresholds, the details of what are appropriate and allowable threshold changes, and documentation of proper approval of the changes. Additionally, user roles in relation to changes and approvals of these credit thresholds are not properly segregated in GenTax.

Why does this problem matter?

Without formal written procedures and proper segregation of duties for changing and approving individual income tax credit thresholds in GenTax, the Department lacks assurance that the income tax credits are being appropriately flagged for further review as intended, which could lead to an over- or under-assessment of taxpayers' receipts or refunds. Additionally, a lack of adequate documentation, and a lack of segregation of duties exposes the tax credit review thresholds to potential manipulation.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-15:

The Department of Revenue should improve controls over individual income tax credit review thresholds in GenTax by:

- a. Establishing a formal written procedure regarding allowed threshold changes to income tax credits.
- b. Requiring separation of duties between the person who makes the initial decision to change the tax credit threshold, the person who changes the threshold in GenTax, and the person who approves the changed threshold in GenTax.
- c. Requiring the staff to maintain adequate documentation of the initial decision to change an income tax credit review threshold as well as approval of this decision.

Department of Revenue Response:

Agree. Implementation date: March 2014.

- a. The Department of Revenue agrees with the recommendation and will establish written procedures which delineate how threshold changes to income tax credits are made.
- b. The Department of Revenue will separate the duties described to ensure an adequate segregation of duties. The Department will program GenTax and require department staff to record the initial decision to change the tax credit threshold, the person who changes the threshold and the person who approves the change in the system. The decision to change the threshold will be documented in GenTax, and the actual 2-step change in GenTax (request change and approve change) will be enforced systematically. A new version of the system, which allows for such documentation, is scheduled to be implemented for the Department in the late summer or early fall of 2014. In the meantime, the Department will separately document this process in another environment. The system already tracks approval dates of threshold changes.
- c. The Department of Revenue will program GenTax and require department staff to record the reason for the initial decision for any threshold change in the system. A new version of the system, which allows for such documentation, is scheduled to be implemented for the Department in the late summer or early fall of 2014. In the meantime, the Department will separately document these changes in another environment. The system already tracks approval dates of threshold changes.

Large Refunds Review

The Department has a process in place requiring the review of higher-risk refunds, such as refunds of large-dollar amounts. The process consists of two separate layers of review. The first layer of review is performed by staff in the Department's Taxpayer Services (TPS) Division and consists of a review of refunds that are flagged by the Department's internal tax information system, GenTax, based on system edits. The second layer of review is performed by staff outside of the TPS Division who review a system-generated Large Refund Report, which is run on a daily basis from GenTax. The primary purpose of the Large Refund Report review is to identify unusual or inappropriate refund payments.

What audit work was performed and how were results measured?

As part of our Fiscal Year 2013 audit, we reviewed the Department's procedures for reviewing the GenTax Large Refund Report. We also interviewed staff responsible for reviewing the report to gain an understanding of the process. We requested and examined documentation for available staff reviews completed from July 2012 through March 2013. The purpose of our testwork was to determine whether the Department reviews the Large Refund Report on a daily basis, maintains proper supporting documentation, and follows up timely on any errors or anomalies identified in accordance with the Department's policies and procedures.

What problem did the audit work identify?

We found that the Department did not consistently retain supporting documentation of evidence of review of the daily Large Refund Reports during Fiscal Year 2013. Specifically, the Department did not provide supporting documentation such as copies of Large Refund Reports or evidence of review for the 3-month period from December 2012 through February 2013. As a result, the Department could not substantiate that effective and timely reviews were performed during these three months and any errors or anomalies were resolved in a timely manner.

Why did the problem occur?

The Department indicated that the staff member who was performing the reviews of the Large Refund Reports left the Department in November 2012, and the Department temporarily assigned a different staff member to review the reports during December 2012 through March 2013. However, the Department did not appropriately instruct that individual to retain supporting documentation and evidence for the reviews. As a result, the Department did not retain the supporting documentation showing that effective review took place in a timely manner. The Department assigned a new staff person with responsibility for reviewing the Large Refund Reports in March 2013.

Why does this problem matter?

Maintaining supporting documentation and evidence of review are considered elements of an effective internal control process and a good business practice. Without the maintenance of complete review documentation, including evidence of review, the Department is unable to demonstrate that staff are effectively reviewing the Large Refund Report in a timely manner and following up on any errors or anomalies identified in accordance with the Department's policies and procedures. Further, the Department cannot ensure that it will detect or prevent

erroneous or fraudulent activity. This is especially important given the large amount of refunds that are generated by the Department. For example, we noted that a total of approximately \$73 million was identified on the Large Refund Reports generated during December 2012 through February 2013.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-16:

The Department of Revenue should improve its internal controls related to the large-refund review process by ensuring that current or temporary assigned staff members who perform the daily reviews of the Large Refund Report are appropriately trained to retain supporting documentation and evidence of the review and follow-up and resolve any errors or anomalies identified in a timely manner.

Department of Revenue Response:

Agree. Implementation Date: March 2013.

The Department agrees that maintaining supporting documentation and evidence of review of this and other internal control activities is important. Although the Office of the State Auditor determined that for a 3-month period the work was not documented, the Department has properly documented the review work in this area since March 2013. In this case, the Department did face challenges with the turnover of key personnel in this area that resulted in a 3-month period where the proper documentation was not maintained.

In addition to the Large Refund Review process, the Department has multiple additional review processes in regard to tax refunds, each with multiple approval levels. These reviews consider other risk factors beyond just the dollar amount of the refund. Refund review remains an important priority for the Department.

Colorado State Titling and Registration System

The Colorado State Titling and Registration System (CSTARS) is the Department's primary information system for automating and tracking motor vehicle registrations and titles. The automated database within CSTARS aids the county clerks (or other authorized agents of the State) in processing motor vehicle

registration and title documents, and establishes, operates, and maintains a telecommunications network that provides county clerks with access to information maintained by the Department. CSTARS has been in use since 1983, and the authority to manage the system is currently shared between the Department and the Governor's Office of Information Technology (OIT). During Fiscal Year 2013, approximately \$1.2 billion in revenue from motor vehicle registrations and titles was processed through CSTARS.

What was the purpose of the audit work?

Our audit work sought to determine the implementation status of our Fiscal Year 2010 recommendation related to controls over CSTARS. The initial audit work was performed as a part of the Fiscal Year 2010 Statewide Audit. The work performed in Fiscal Year 2010 was designed to determine whether the IT control activities related to CSTARS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's vehicle registration and title fees collection and reporting activities.

What audit work was performed?

Our review included determining the Department's progress in implementing our Fiscal Year 2010 recommendation related to CSTARS IT controls. In Fiscal Year 2010, we recommended that the Department implement adequate IT controls for CSTARS related to access management and system hardening. The Department agreed or partially agreed to implement the prior year recommendation, which contained six subparts.

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

We determined during our Fiscal Year 2013 audit that the Department had not fully implemented five of the six subparts contained in the Fiscal Year 2010 recommendation. Of those five subparts, two subparts were not implemented and three subparts were partially implemented.

The following sections detail the specific problems related to access management and system hardening that continue to exist, and the related Colorado Information Security Policy (CISP) or industry best practice that applies (in italics):

Access Management

- Current password parameters at the application level do not comply with Colorado Information Security Policies. In Fiscal Year 2010, the password parameters were set such that password length is set to four characters, complexity is not enabled, password history is not maintained—meaning that passwords can be changed to previous passwords—and users are not locked out after three incorrect login attempts. For Fiscal Year 2013, we found that the Department and OIT had made improvements with the CSTARS password parameters. We found that passwords for CSTARS must be at least eight characters in length, and passwords history is maintained—meaning that passwords cannot be easily changed to previous passwords. Additionally, users must change their password every 30 days. However, users are still not locked out after three incorrect login attempts, complexity for password files is not enabled, and the password file is not encrypted. This means that the CSTARS password configuration file still does not comply with Colorado Information Security Policies. *All users must have strong passwords that have eight characters, be enabled for complexity (i.e., include capital letters, special characters, numbers, etc.), expire every 90 days, are logged out after a certain period of inactivity, and are locked after three incorrect log-in attempts. (P-CISP-008)*
- Administrative access to the network that supports CSTARS is not limited to ensure that access is commensurate with users' job responsibilities. Specifically, in Fiscal Year 2010 we found that 23 CSTARS users had inappropriate domain administrator access to the CSTARS network. The Department indicates that administrative accounts have not been reviewed at a system-wide level, and therefore could not provide assurances for Fiscal Year 2013 that administrative access has been sufficiently reviewed to ensure access is commensurate with job responsibilities. *All user access should be periodically audited and accounts that no longer require access should be removed. All user access should be based on the "least privilege" methodology. (P-CISP-008)*
- The Department cannot determine whether county users' access to CSTARS is commensurate with their job responsibilities or whether terminated users' IDs at counties are removed in a timely manner. In Fiscal Year 2010 we found that the Department [for CSTARS] did not enforce the State's requirements that user access request forms be retained or that county users sign the Department's statement of compliance prior to gaining access. For Fiscal Year 2013, the Department reports that there is no system in place, for CSTARS, to manage user access request forms. *All agencies should ensure that user access is based on the "least*

privilege” methodology and that the access of terminated staff is promptly removed. Additionally, all users must have a written record of IT system access requests, changes, terminations, and transfers that is maintained for one year after the user’s term of employment, and System Access Request Forms are to contain signature blocks for each approver of each system. In addition, all users must acknowledge the Department’s relevant policies by signing a statement of compliance prior to gaining access to the systems. (P-CISP-008)

- CSTARS is not configured to log and monitor access violation attempts—i.e., unauthorized access attempts and anomalous system activities. In addition, successful log-on attempts are not retained and reviewed. We identified this issue in Fiscal Year 2010, and the Department reports in Fiscal Year 2013 that CSTARS is not logging access according to Colorado Information Security Policies. *All systems must record successful and failed access attempts and retain an audit trail history—an audit history typically covers a period of at least one year, with a minimum of three months available online. All Agencies shall, at a minimum, monitor anomalous system activity. All suspicious activities are to be reported to the Information Security Officer. (P-CISP-008 and P-CISP-007)*

System Hardening

- The operating system supporting CSTARS has not been hardened and reviewed to identify and mitigate security weaknesses. We identified this issue in Fiscal Year 2010, and found during Fiscal Year 2013 that the Department and OIT had purchased new servers and were in the process of developing an approved and hardened standard operating system for CSTARS. However, the Department and OIT had not fully implemented these standard hardened images. *System hardening is the process of minimizing security vulnerabilities by configuring the system in such a manner as to reduce the possibility of unauthorized access or other malicious activity. System hardening should be implemented according to standards consistent with best practices as recommend by vendors and industry sources such as the National Institute for Standards and Technology or the National Security Agency. (P-CISP-007)*

Why did the problem occur?

The Department and OIT failed to design and implement the IT control activities required by Colorado Information Security Policies and necessary to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department’s motor vehicle registration

and title processing function. Additionally, the Department has not established policies and procedures to guide county users on their roles and responsibilities pertaining to managing and using the CSTARS application. The Department reported that due to resource constraints, it was unable to implement the outstanding Fiscal Year 2010 recommendation subparts.

Why does this problem matter?

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

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-17:

The Department of Revenue (Department) and the Governor's Office of Information Technology (OIT) should improve the general IT controls over the Colorado State Titling and Registration System (CSTARS) by:

- a. Implementing strong password parameters at the application level that comply with Colorado Information Security Policies.
- b. Reviewing user access management procedures to ensure that access to the application is commensurate with users' job responsibilities. Additionally, users access request forms should be maintained for the time period specified by Colorado Information Security Policies and users are required to acknowledge the Department's policies and procedures prior to gaining access to CSTARS.
- c. Establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department and OIT should establish a procedure to ensure that terminated users are removed from the application in a timely manner and users' access reflects their job responsibilities.
- d. Generating, retaining, and reporting system activity logs and coordinating with appropriate personnel to develop a periodic audit log review process to identify anomalous activity, including but not limited to successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users. The review process should include steps to report anomalous and suspicious activity to the appropriate Information Security Officer for further investigation as needed.
- e. Hardening system configuration settings for CSTARS.

Department of Revenue and Governor’s Office of Information Technology Responses:

The Department of Revenue (DOR) and the Office of Information Technology (OIT) agree with all subparts. Both agencies will work together to implement these recommendations:

- a. Agree. Implementation date: March 2014 or upon the funding and completion of the upgrade of CSTARS September 2017.

CSTARS has a system limitation that prevents passwords from being in full compliance with Colorado Information Security Policies. DOR and the OIT are working jointly to request funding through the Fiscal Year 2014 decision item process that will allow for an upgraded CSTARS system. An upgraded CSTARS system will be fully compliant with the Colorado Information Security Policies. In the meantime OIT’s Office of Information Security will work with CSTARS technical staff to document the policy variance and formally approve the variance until such time as the CSTARS system is upgraded.

- b. Agree. Implementation date: March 2015.

DOR and OIT will create a user functions/tasks matrix to establish best practice procedures for user access. DOR will work with OIT to create a process that will allow for an annual review by the entity authorizing application access to confirm user access is correct and reflects the user job responsibilities. A confirmation sheet will attest to the review and be submitted to the department annually. Programming will be completed for the 2014 calendar year end review and the counties will have until March 2015 to submit their confirmation sheets.

The Access Security form reflects the network access requested for the user and the Statement of Compliance form is signed by the user acknowledging the Department’s policies and procedures. The DOR and the OIT implemented a process in October 2013 whereby these forms are maintained by the OIT Access Control team.

- c. Agree. Implementation date: March 2015.

DOR and OIT will create a user functions/tasks matrix to establish best practice procedures for user access which allows for a segregation of duties when applicable. DOR and OIT will communicate these best practices to county administrators.

Additionally, DOR will work with OIT to create a process that will allow for an annual review by the entity authorizing application access to confirm user access reflects job responsibilities and that terminated users' application access has been removed. A confirmation sheet will attest to the review and be submitted to the department annually. Programming will be completed for the 2014 calendar year end review and the counties will have until March 2015 to submit their confirmation sheet.

- d. Agree. Implementation date: March 2014 or upon the funding and completion of the upgrade of CSTARS September 2017.

CSTARS has a system limitation that prevents the system from being able to generate system activity logs and to be in full compliance with Colorado Information Security Policies. DOR and OIT are working jointly to request funding through the Fiscal Year 2014 decision item process that will allow for an upgraded CSTARS system. An upgraded CSTARS system will be fully compliant with the Colorado Information Security Policies. In the meantime OIT's Office of Information Security will work with CSTARS technical staff to document the policy variance and formally approve the variance until such time as the CSTARS system is upgraded.

- e. Agree. Implementation date: March 2015.

OIT is currently working with hardened server 2008 and Windows 7 operating systems to move the CSTARS application to this new environment. At this point, OIT is scheduled to begin the refresh of the last 25 percent of the county equipment in February 2014 and finish the upgrade of the already refreshed 75 percent of the equipment by December 2014. A March 2015 implementation date allows for any unexpected delays.

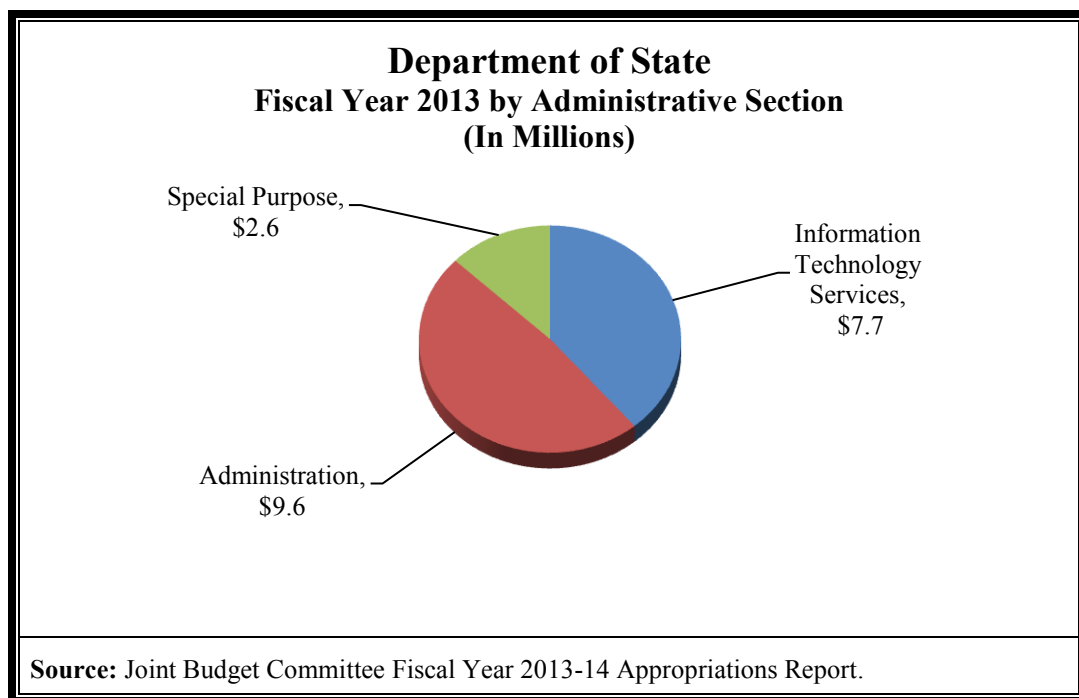
This page intentionally left blank

Department of State

The Secretary of State is one of five independently elected constitutional officers of the State. As the chief executive officer of the Department of State (Department), the Secretary of State administers Colorado's elections laws, manages the statewide voter registration database, and administers funds received through the federal Help America Vote Act (HAVA). The Department also regulates charitable solicitations, charitable gaming, and notaries public. As the State's primary record keeper, the Department collects, stores, and provides public access to annual reports, articles of incorporation, liens, and other documents filed according to state laws and the Uniform Commercial Code.

The Department is entirely cash funded, primarily through business filing fees. Additional cash fund sources are the Notary Administration Cash Fund and the Federal Elections Assistance Fund, which supports HAVA. Monies in the Federal Elections Assistance Fund are continuously appropriated and included in the budget for informational purposes only.

The Department was appropriated \$19.9 million and 133 full-time-equivalent (FTE) staff for Fiscal Year 2013. The funds consisted of \$19.9 million in cash funds. The following chart shows the breakdown of appropriations for the Department by administrative section for Fiscal Year 2013.



Controls over Procurement Process

The Department's finance division is responsible for all financial reporting, including the accurate and timely entry and approval of financial transactions on the Colorado Financial Reporting System (COFRS), the State's accounting system. The Department is also responsible for reporting year-end accounting information through "exhibits" to the Office of the State Controller (OSC) for inclusion in the statewide financial statements.

What was the purpose of the audit work?

The purpose of our audit work was to determine whether the Department has adequate internal controls in place over its processing and approval of expenditures.

What audit work was performed and how were results measured?

We reviewed a sample of 25 expenditure accounting transactions plus all five purchases of goods and services in excess of \$100,000 that were made during Fiscal Year 2013 to ensure Department staff processed and approved the expenditures in accordance with State Procurement Rules and State Fiscal Rules.

State Procurement Rule 24-103-201 requires state agencies to use sealed competitive bids to award procurement contracts. However, Rule 24-103-204-03 allows state agencies to use the less complex documented quote process to purchase commodities costing between \$10,000 and \$150,000 and services costing between \$25,000 and \$150,000. A documented quote process is a formal process agencies follow to solicit quotes, review responses, and select vendors for awarding large purchases of commodities and services. The rule also requires that requests for documented quotes must be placed on the Department of Personnel & Administration's (DPA) Bid Information and Distribution System (BIDS) in accordance with State Procurement Rule 24-102-202.5-02. Further, this rule requires BIDS to be the sole source of competitive solicitations for documented quotes except for when the purchaser believes the system will not likely yield adequate competition. In these instances, an agency may solicit bids via both BIDS and additional methods; however, the outside submissions may only be considered after evaluating the BIDS submissions and determining a lack of adequate competition. Additionally, State Procurement Rule 24-102-204-02 requires Department staff to successfully complete training provided by DPA's Division of Finance and Procurement.

State Fiscal Rule 2-2 issued by the State Controller requires the use of a purchase order or a state contract for purchases of goods over \$5,000 and for purchases of services from over \$5,000 to \$100,000. State Fiscal Rule 5-1 sets forth requirements for reimbursement of job-related employee travel expenditures.

Finally, Section 1.4.1 of the State Fiscal Procedures Manual requires capitalization for software purchases exceeding \$5,000.

What problem did the audit work identify?

We identified one or more errors with 9 (36 percent) of the 25 expenditures we tested. In addition, we identified two errors with 1 (20 percent) of the 5 purchases over \$100,000 that we tested. Specifically, we noted the following:

- **Failure to comply with State Procurement Rules.** Six transactions with values ranging from approximately \$26,000 to over \$80,000 did not use the documented quote process via BIDS, and one large purchase with a value in excess of \$319,800 did not use the competitive sealed bid process, as required by State Procurement Rules.
- **Failure to comply with State Fiscal Rules.** Eight transactions and one large purchase did not adhere to various requirements established by State Fiscal Rules, as follows:
 - Four transactions for purchases of services did not use a purchase order or state contract. Three of these transactions were part of a series of 44 related purchases totaling almost \$54,800, paid to a spouse of a Department employee. The fourth transaction was a monthly installment for a purchase totaling approximately \$26,000.
 - One transaction of \$38,000 for the purchase of computer software was not capitalized, although it was over the \$5,000 capitalization threshold.
 - One transaction totaling almost \$3,100 for training expenditures was recorded in the incorrect fiscal year.
 - Two transactions for reimbursement of employee travel expenditures were not made in accordance with State Fiscal Rules, resulting in overpayment to both travelers. Specifically, one transaction resulting in an overpayment of \$159 contained several errors including use of the incorrect per-diem rate, lack of supporting documentation for expenses reimbursed, and reimbursement for meals already included in attendee conference fees. The other transaction resulting in an overpayment of \$18 included meals that were not eligible for reimbursement because the traveler made a single day trip, departing and returning outside of qualifying timelines established for reimbursement. Although

the overpayments are minimal, reimbursements should only be made according to State Fiscal Rules.

- One large software operating license purchase with a value in excess of \$319,800 was not procured with a state contract. Although the Department owns the software, staff was unaware of the need to use a state contract to purchase its annual operating license.

Why did the problem occur?

The Department does not have adequate internal controls in place to ensure its staff adheres to State Fiscal Rules, State Procurement Rules, and State Fiscal Procedures. For example, the Department lacks sufficient written procedures requiring that Department personnel procure items in accordance with formal policy established by DPA. In addition, we noted that only one of the three members of the Department's senior management team charged with the responsibility for making large purchases has attended formal training provided by DPA's Division of Finance and Procurement.

Why does this problem matter?

Compliance with State Fiscal Rules and State Procurement Rules can help ensure fair and equitable treatment of persons who deal with the procurement system of the State, foster effective broad-based competition within the free enterprise system, and provide safeguards for the maintenance of a procurement system of quality and integrity.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-18:

The Department of State (Department) should improve its controls over its procurement process by:

- a. Instituting formal policies and procedures to ensure procurements meet requirements established by State Fiscal Rules and State Procurement Rules.
- b. Providing adequate training to all staff members who hold purchasing authority for the Department and taking steps to obtain reimbursement for the travel overpayments identified through the audit.

Department of State Response:

Agree. Implementation date: July 2014.

- a. The Department agrees that formalizing the current processes and procedures will ensure that procurements are conducted in accordance with the State Procurement Code and State Fiscal Rules. The Department will seek guidance from the State Purchasing Office and the State Controller's Office to ensure that policies and procedures comply with the relevant sections of the State Procurement Code and State Fiscal Rules.
- b. Through a retirement and a resignation, the Department now has a deficit of trained personnel. The Department agrees with the audit recommendation and will assign staff and sign them up for the DPA training as soon as possible. The Department will make sure that three employees in the Administration/Finance division and additional employees in operating divisions of the Department have sufficient procurement/contract training, based on procurement training schedules through DPA.

The Department will recover any future overpayments that are identified through an internal audit for travel related expenses. This will be put into our updated travel policies and documented accordingly.

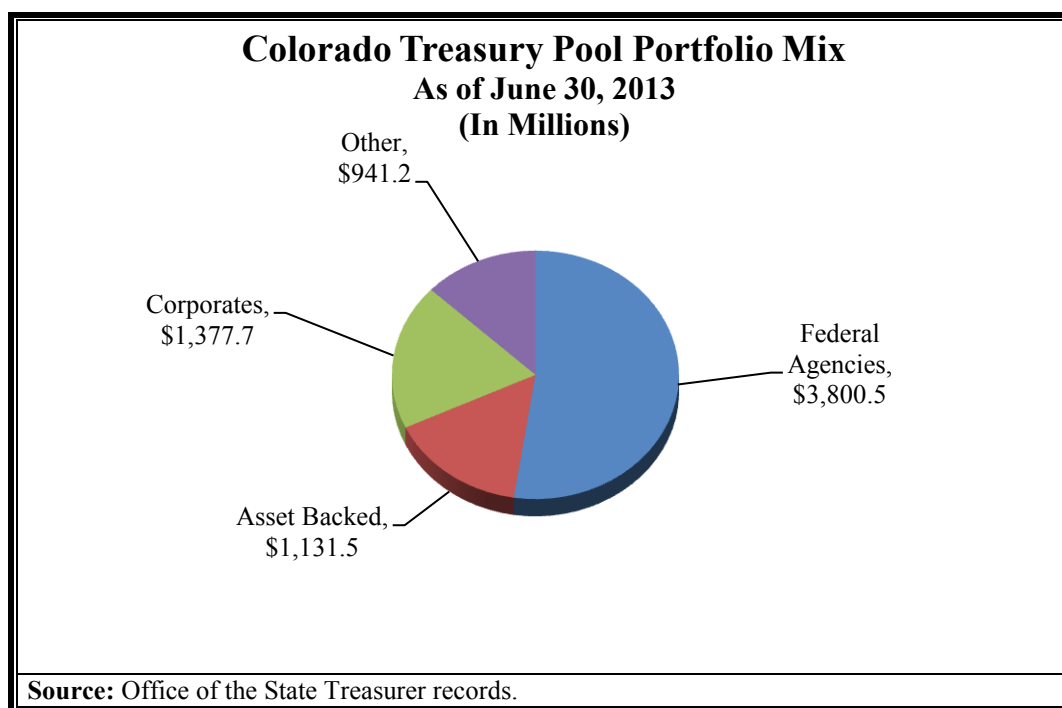
This page intentionally left blank

Department of the Treasury

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

- Receiving, managing, and disbursing the State's cash
- Safekeeping the State's securities and certificates of deposit
- Managing the State's Unclaimed Property Program, the School District Loan Program, the Elderly Property Tax Deferral 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.



In Fiscal Year 2013, the Treasury was appropriated approximately \$479 million and 31.5 full-time-equivalent staff. The majority of the Treasury's funding

(Approximately 99 percent) was for special purpose programs, and the remaining 1 percent was for Treasury operations. The Treasury received approximately 22.8 percent of its funding from the General Fund and 77.2 percent from cash funds.

Compliance with Colorado Funds Management Act and the Tax Anticipation Note Act

The Colorado Funds Management Act (the Funds Management Act) under Section 24-75-902, C.R.S., allows the State to finance temporary cash flow deficits caused by fluctuations in revenue and expenditures. Under the Funds Management Act, the State Treasurer is authorized to sell Tax and Revenue Anticipation Notes (TRANS) to meet these shortfalls. The Tax Anticipation Note Act under Section 29-15-112 (1), C.R.S., authorizes the State Treasurer to issue tax and revenue anticipation notes for school districts for the purpose of alleviating temporary cash flow deficits of such districts by making interest-free loans to the districts. TRANS are short-term notes payable from anticipated pledged revenue.

Section 24-75-914, C.R.S., requires the Office of the State Auditor to review information relating to TRANS and report this information to the General Assembly. The following table and discussion provide information about the Treasurer's July 17, 2012 issuance of \$500 million in General Fund Tax and Revenue Anticipation Notes Series 2012 (hereafter referred to as the General Fund Notes), the July 11, 2012, issuance of \$125 million (2012B), and January 3, 2013 issuance of \$160 million (2012C) in Education Loan Program (ELP) Tax and Revenue Anticipation Notes (hereafter referred to as the ELP Notes).

State of Colorado Details of General Fund and Education Loan Program Note Issuances For the Fiscal Year Ended June 30, 2013			
	General Fund Notes Series 2012	Education Loan Program Notes Series 2012B	Education Loan Program Notes Series 2012C
Date of Issuance	July 17, 2012	July 11, 2012	January 3, 2013
Issue Amount	\$500,000,000	\$125,000,000	\$160,000,000
Denominations	\$5,000	\$5,000	\$5,000
Face Interest Rate	2.37%	2%	1.875%
Premium on Sale	\$10,321,400	\$2,182,500	\$1,331,600
Net Interest Cost to the State	0.19%	0.20%	0.16%
Source: Office of the State Treasurer records.			

Terms and Price

The maturity dates of the General Fund Notes and the ELP Notes comply with statutory requirements. Specifically, the General Fund Notes and both of the ELP Notes have a maturity date of June 27, 2013. Neither is subject to redemption prior to maturity. The General Fund Notes are required to mature at least three days prior to the end of the fiscal year. The ELP Notes are required to mature on or before August 31 of the fiscal year immediately following the fiscal year in which the notes were issued. In addition, on or before the final day of the fiscal year in which the ELP Notes are issued, there shall be deposited, in one or more special segregated and restricted accounts and pledged irrevocably to the payment of the ELP Notes, an amount sufficient to pay the principal, 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.

Security and Source of Payment

In accordance with the Funds Management Act, principal and interest on the General Fund Notes are payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2013. General Fund cash receipts include those that are subject to appropriation in Fiscal Year 2013 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 notes in the Note Payment Account (Account) on the Colorado Financial Reporting System (COFRS), the State's accounting system. The notes were secured by an exclusive first lien on assets in the account. The State Treasurer held in custody the assets in the Note Payment Account.

On June 17, 2013, and at maturity on June 27, 2013, the account balance was sufficient to pay the principal and interest without borrowing from other state funds. If the balance in the Account on June 17, 2013, had been less than the principal and interest of the General Fund Notes due at maturity, the Treasurer

would have been required to deposit into the account all General Fund revenue available at that time, and borrow from other state funds until the balance met the required level.

According to Section 29-15-112 (2) (e) (II), C.R.S., interest on the ELP Notes is payable from the General Fund. Principal on the ELP Notes is payable solely from the receipt of property taxes received by the participating school districts during the period of March through June 2013, which are required to be deposited to the General Fund of each school district. Statutes require the school districts to transfer funds for the entire principal on the ELP Notes into the State Treasury by June 25, 2013. The State Treasurer uses these funds to repay the principal on the ELP Notes. The school districts completed these transfers by June 25, 2013, and the State Treasurer used these funds to repay the principal on the ELP Notes.

If, on June 26, 2013, the balance in the Education Loan Program Notes Repayment Account is less than the principal of the ELP Notes at maturity, the Treasurer must deposit from any funds on hand that are eligible for investment an amount sufficient to fully fund the ELP account.

The amount due at maturity for the General Fund Notes is \$511,191,666.67, consisting of principal of \$500,000,000 and interest of \$11,191,666.67. The amount due at maturity for the 2012B ELP Notes is \$127,402,777.78, consisting of principal of \$125,000,000 and interest of \$2,402,777.78. The amount due at maturity for the 2012C ELP Notes is \$161,450,000.00, consisting of principal of \$160,000,000 and interest of \$1,450,000.00. To ensure the payment of the General Fund and ELP Notes, the Treasurer agreed to deposit pledged revenue into both the General Fund Notes and ELP Notes Repayment Accounts so that the balance on June 17, 2013, and June 26, 2013, respectively, would be no less than the amounts to be repaid. The note agreements also provide remedies for holders of the notes in the event of default.

Legal Opinion

Brownstein Hyatt Farber Schreck, LLP and Kutak Rock LLP, bond counsels, have stated that, in their opinion:

- The State has the power to issue the notes and carry out the provisions of the note agreements.
- The General Fund and ELP Notes are legal, binding, secured obligations of the State.
- Interest on the notes is exempt from taxation by the United States government and by the State of Colorado.

Investments

The Colorado Funds Management Act, the Tax Anticipation Note Act, and the General Fund and ELP Note agreements allow the Treasurer to invest funds in the General Fund and ELP Notes Repayment Accounts in eligible investments until they are needed for note repayment. Interest amounts earned on the investments are credited back to the General Fund, since the General Fund pays interest at closing. The State Treasurer is authorized to invest the funds in a variety of long-term and short-term securities according to 24-36-113, C.R.S. Further, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112 (3) (b) 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 Notes were issued to fund the State's anticipated General Fund cash flow shortfalls during Fiscal Year 2013. The Treasurer deposited the proceeds of the sale of the General Fund Notes in the State's General Fund. Note proceeds were used to alleviate temporary cash flow shortfalls and to finance the State's daily operations in anticipation of taxes and other revenue to be received later in Fiscal Year 2013.

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2013. The net proceeds of the sale of the notes were used to make interest-free loans to the school districts in anticipation of the receipt of property tax revenue by the individual districts on and after March 1, 2013, and up to and including June 25, 2013.

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 2013, 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. The Office of the State Treasurer is responsible for monitoring compliance with the arbitrage requirements to ensure the State will not be liable for an arbitrage rebate.

State Expenses

The State incurred expenses as a result of the issuance and redemption of the General Fund and ELP Notes. These expenses totaled approximately \$0.5 million. The expenses include:

- Bond legal counsel fees and reimbursement of related expenses incurred by the bond counsel.
- Disclosure counsel fees and expenses.
- Fees paid to rating agencies for services.
- Costs of printing and distributing preliminary and final offering statements and the actual notes.
- Travel costs of state employees associated with note issuance and selection of a financial advisor.
- Redemption costs, consisting of fees and costs paid to agents to destroy the redeemed securities.

Subsequent Events

On July 10, 2013, the State issued \$500 million in General Fund Tax and Revenue Anticipation Notes with a maturity date of June 27, 2014. The notes carry a coupon rate of 1.33 percent and were issued with a premium of \$5.6 million. The total due at maturity includes \$500 million in principal and \$6.4 million in interest.

On July 16, 2013, the State issued \$130 million in Education Loan Program Tax and Revenue Anticipation Notes with a maturity date of June 27, 2014. The notes carry a coupon rate of 1.25 percent and were issued with a premium of \$1.3 million. The total due at maturity includes \$130 million in principal and \$1.5 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 Public School 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 2013 audit, we obtained confirmations from JPMorgan Chase Bank on the fair value of all investments held in the Fund. We compared the total fair value of the Fund's investments to the cost of the investments as recorded in COFRS and noted that the fair value of the investments exceeds the cost by approximately \$9.7 million. We did not identify any loss of principal to the Fund during Fiscal Year 2013. We also tested a sample of transactions recorded to the Fund during the fiscal year. We agreed the transactions to third-party source documentation and determined that the balance of the investments in COFRS was accurate at fiscal year-end. We noted no exceptions through our testwork.

No recommendation is made in this area.

This page intentionally left blank

Department of Education

Article IX of the Colorado Constitution places responsibility for the general supervision of the State's public schools with the Colorado State Board of Education (Board). The Board appoints the Commissioner of Education to oversee the Department of Education (Department), which serves as the administrative arm of the Board by providing assistance to 178 local school districts and implementing administrative rules.

During Fiscal Year 2013, the Department spent approximately \$610 million in federal funds. As part of our Fiscal Year 2013 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Improving Teacher Quality
- School Improvement Grants

In Fiscal Year 2013, the Department's expenditures for these programs were approximately \$28.3 million and \$13.7 million, respectively. Of the \$13.7 million in School Improvement Grant expenditures, \$11.1 million were American Recovery and Reinvestment Act (Recovery Act) funds. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal program requirements.

Our Fiscal Year 2013, audit identified a material instance of noncompliance for the School Improvement Grant program. The compliance matter identified, and audit recommendation for this program, is described in the following comment below.

The following comment was prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2013 audit work at the Department of Education.

School Improvement Grant Reporting

Recipients (i.e. direct recipients), of federal grants, such as the Department, of federal grants or cooperative agreements who make first-tier subawards to other entities are subject to subaward reporting requirements under the Federal Funding Accountability and Transparency Act (Transparency Act). In this case, first-tier subawards would be those awards made directly from the Department (direct recipient) to the State's school districts (first-tier sub-recipients). The

Transparency Act requires the federal Office of Management and Budget to maintain a single, searchable website into which information on all federal spending awards is entered. During Fiscal Year 2013, the Department passed-thru to subrecipients approximately \$13 million of federal School Improvement Grants funding.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's compliance with required federal reporting related to the Transparency Act.

What audit work was performed and how were results measured?

The audit work consisted of testing all nine of the Department's subaward agreements subject to the Transparency Act requirements by reviewing the data submitted via the Federal Subaward Reporting System (FSRS). Under the Transparency Act, recipients such as the Department are specifically required to report each first-tier subaward, and any modifications made to such existing first-tier subawards that resulted in an original or additional obligation of \$25,000 or more in federal funds. The reporting is to be completed by the end of the month following the month in which the reportable action occurred. The Department awarded all funds in July 2012, and thus was required to complete the Transparency Act reporting by August 31, 2012.

What problem did the audit work identify?

While the Department was registered in the Federal Subaward Reporting System (FSRS), it did not report subaward data related to any of the nine grants it awarded for the School Improvement Grant program, as required.

Why did the problem occur?

During Fiscal Year 2013, the Department experienced staff turnover within the Office of Grants Fiscal, which resulted in job responsibilities being transferred between existing employees. The turnover occurred in October 2012, but the Transparency Act reporting responsibilities were not officially transferred to another employee until June 2013. The Department did not have anyone cross-trained to perform this function during the interim period and because there were no formally documented standard operating procedures or monitoring documents related to Transparency Act reporting requirements, the Department was unaware that the reporting requirement had not been satisfied.

Why does this problem matter?

By not meeting the reporting requirements under the Transparency Act, the Department is in violation of federal requirements and the transparency objective of the Transparency Act cannot be met. This problem also results in incomplete information within FSRS and USAspending.gov relating to the subawards made under this program.

(CFDA Nos. 84.377, 84.388; School Improvement Grants, School Improvement Grants, Recovery Act; Reporting. Classification of Finding: Material Weakness.)

Recommendation No. 2013-19:

The Department of Education should improve controls over federal reporting requirements by:

- a. Cross-training Office of Grants Fiscal staff to ensure that when staff turnover or extended absences occur, grant requirement responsibilities can be immediately reassigned and continue to be fulfilled.
- b. Preparing, adopting, and implementing formal standard operating procedures including supervisory monitoring and follow up to ensure information is reported within the required timelines.

Department of Education Response:

- a. Agree. Implementation Date: March 2014.

The Department of Education will train all Office of Grants Fiscal staff on grant requirements ensuring adequate cross training of staff to allow for continuation of monitoring activities in the event of turnover or staff absences.

- b. Agree. Implementation Date: November 2013.

The Department of Education has developed procedures for inputting grant information into the Federal Funding Accountability and Transparency Act Sub-award Reporting System (FSRS). The procedures entail that the required information is updated timely and has the appropriate oversight from supervisors. These procedures will allow us to comply to the extent the FSRS allows.

This page intentionally left blank

Office of the Governor

During Fiscal Year 2013, the Office of the Governor (Office) spent approximately \$35 million in federal funds, including approximately \$18 million in American Recovery and Reinvestment Act (Recovery Act) funds. Specifically, the Colorado Energy Office spent approximately \$12 million in federal funds, including approximately \$5 million in Recovery Act funds. As part of our Fiscal Year 2013 audit, we tested the Office's compliance with federal grant requirements for the Weatherization Assistance Program (Program).

Our Fiscal Year 2013 audit identified one significant deficiency in internal control for the Program. The internal control and compliance matter identified, and the audit recommendation for this program, is described in the following section of this chapter.

Weatherization Assistance Program

The Program is designed to increase the energy efficiency of dwellings owned or occupied by low-income persons, reduce low-income persons' total expenditures on energy, and improve low-income persons' health and safety. During Fiscal Year 2013, the Office spent approximately \$11 million in federal funds for this program.

The following comment was prepared by the public accounting firm of KPMG, LLP, which performed Fiscal Year 2013 audit work at the Office.

Suspension and Debarment Verification for the Weatherization Assistance Program

The Program is subject to federal procurement, suspension, and debarment requirements. Suspension and debarment actions protect the government from doing business with individuals, companies, or recipients who pose a business risk to the government. For example, a contractor may be suspended or debarred from doing business with government agencies because of fraud or poor performance.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Office has adequate internal controls in place over, and is in compliance with, federal suspension and debarment regulations for the Program.

What audit work was performed and how were results measured?

To assess the Office's internal controls over, and compliance with, federal suspension and debarment requirements for the program, we tested the Office's internal controls in place over this area and reviewed the standard contract used by the Program to communicate terms, conditions, and applicable regulations. We also inquired whether the Office verified that the entity and its principals were not suspended or debarred.

Federal suspension and debarment requirements apply to procurement contracts for goods and services that are expected to equal or exceed \$25,000. When the Office enters into such a transaction, federal regulations [Office of Management Budgets' Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Section 180] require the Office to verify that the entity and its principals are not suspended, debarred, or otherwise excluded from performing work for government agencies. Principals are persons who have a significant influence over the handling of the federal funds, including owners, managers, and consultants.

States are allowed to use one of the following three methods of verification: checking the Excluded Parties List System maintained by the federal government to ensure the entity and its principals are not on the list; collecting a certification from the contractor that the contractor and its principals are not debarred or suspended; or adding a clause or condition to the contract or award document stating that the contractor certifies, by signing the contract, that neither it nor its principals are presently debarred, suspended, or otherwise excluded.

What problem did the audit work identify?

The standard contract used by the Program included suspension and debarment language related to the entity, but not to its principals. In addition, the Office did not use any of the other acceptable methods of verification for the contracted entities and its principals.

Why did the problem occur?

The Office did not update the standard contract for federal funds used by the Program to include the information related to principals. Additionally, it does not have a policy that requires the Program to perform any of the alternative verification procedures related to the principals of an entity.

Why does this problem matter?

Failure to perform required suspension and debarment verification procedures could result in the Office procuring goods or services from a contractor or principal that has been suspended or debarred, thereby exposing the State to increased business risk. In addition, the Office risks the loss of federal awards if it does not comply with federal requirements.

(CFDA No. 81.042, Weatherization Assistance Program for Low-Income Persons; Procurement, Suspension and Debarment. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-20:

The Office of the Governor should improve controls over compliance with federal suspension and debarment requirements for the Weatherization Assistance Program by including suspension and debarment language related to both the entities and its principals in all contracts that are covered by these rules. Alternatively, it should design and implement policies to use one of the other acceptable verification procedures for the principals.

Office of the Governor Response:

Agree. Implementation date: January 2014.

The following language regarding suspension and debarment will be included in CEO contracts utilizing federal funding effective immediately (January 2014):

"Grantee represents and warrants that Grantee, or its employees/principals/owners, or authorized subcontractors, are not presently excluded from participation, debarred, suspended, proposed for debarment, declared ineligible, voluntarily excluded, or otherwise ineligible to participate in a federal health care program, as defined in 42 USC §1320a-7b(f), or in any other government payment program by any federal or State of Colorado department or agency. If Grantee or, its Subcontractors or any of their respective employees or authorized agents, is excluded from participation, or becomes otherwise ineligible to participate in any such program during the term of this Grant, Grantee will notify the State in writing within three (3) days after such event. Upon the occurrence of such event, whether or not such notice is given to Grantee, the State, in its sole discretion, reserves the right to immediately cease contracting with Grantee and terminate this Contract without penalty."

This page intentionally left blank

Department of Health Care Policy and Financing

The Department of Health Care Policy and Financing (Department or HCPF) is the state agency responsible for developing financing plans and policy for publicly funded health care programs. The principal programs the Department administers are the Medicaid program, 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.

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, county and designated Medical Assistance (MA) eligibility sites and the State. For the Medicaid and CBHP programs, individuals and families apply for benefits at their local county departments of human/social services or at designated MA sites. The eligibility sites are responsible for administering the benefits application process, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving the eligibility determinations. The Department is responsible for supervising 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.

In Fiscal Year 2013, the Department was appropriated nearly \$5.6 billion, of which more than \$2.8 billion were federal funds, approximately \$1.8 billion were general funds, and nearly \$944 million were reappropriated and cash funds. The Department was also appropriated 327.1 full-time-equivalent staff positions.

As part of our Fiscal Year 2013 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Medicaid
- Children's Basic Health Plan

In Fiscal Year 2013, the Department expended approximately \$5.1 billion on Medicaid services (CFDA No. 93.778), of which \$2.6 billion was federal funds and \$2.5 billion was state and other funding. Total federal expenditures for the Medicaid program included approximately \$49.9 million from American Recovery and Reinvestment Act funds. For the CBHP program (CFDA No. 93.767), the Department paid about \$261.4 million to providers on behalf of eligible clients, of which \$187.3 million was federal funds and \$74.1 million was state and other funding.

Between Fiscal Years 2012 and 2013, as shown in the following table, the Department's average monthly caseload for Medicaid increased by almost 10.2 percent and CBHP increased by nearly 4.1 percent:

Department of Health Care Policy and Financing Average Monthly Caseload Fiscal Years 2011 Through 2013		
Fiscal Year	Average Medicaid Monthly Caseload	Average CBHP Monthly Caseload
2011	560,759	69,008
2012	619,963	76,330
2013	682,995	79,447
Source: Department of Health Care Policy and Financing Fiscal Year 2012-13 Medical Premiums Expenditure and Caseload Report		

Based on our Fiscal Year 2013, audit we identified errors resulting in recommendations for both programs tested. We identified and reported a total of 11 significant deficiencies related to federal awards. Of these errors identified, 10 are described in this chapter, and one audit recommendation was made jointly to the Department and the Department of Human Services, which is contained within the Department of Human Services' Federal Awards Findings chapter.

Medicaid and Children's Basic Health Plan Sample Testing Results

As part of the financial and compliance audit of the State, the Medicaid program is tested annually, and the CBHP program has been tested annually since Fiscal Year 2006. For the second consecutive year, the Department continued to improve its controls over eligibility determination for the Medicaid program based on our test work. In Fiscal Year 2011, the Department had a material weakness over Medicaid eligibility. This dropped in Fiscal Year 2012 to a significant deficiency over Medicaid eligibility determination and in Fiscal Year 2013, we did not identify any problems related to eligibility determination for the

Medicaid program. We identified significant deficiencies in eligibility determination and other controls for the CBHP program.

The Department also continued preparing for anticipated changes to Medicaid requirements under the federal Affordable Care Act (ACA), which was signed into law in March 2010. The Department has completed or is currently working on 15 initiatives that it is responsible for implementing under the ACA. Examples of the initiatives the Department has been working on during Fiscal Year 2013 are:

- Expanding Medicaid coverage, beginning January 1, 2014, that will make health care coverage accessible to more Colorado residents. This is accomplished through changes in eligibility requirements, such as standardizing the calculation of income used in determining eligibility for some programs available under the Medicaid program.
- Collaborating with the health insurance exchange marketplace to create a streamlined application for medical assistance eligibility. The new eligibility application has been submitted to the federal Centers for Medicare and Medicaid Services for approval.
- Aligning the medical assistance programs and the health insurance exchange marketplace delivery system. When individuals apply for medical and financial assistance in the marketplace, their applications will be routed to have their eligibility determined for Medicaid and CBHP first. If those individuals are found eligible for either program, the enrollment process will begin.

Overall, for the Fiscal Year 2013 audit, we have classified internal control recommendations made to the Department as significant deficiencies for both programs. During our Fiscal Year 2013 eligibility sample testing, we identified known questioned costs for the CBHP program totaling \$21,796.

In addition to describing deficiencies identified during the Fiscal Year 2013 audit, this report details the follow-up testwork we conducted to determine the implementation status of the Department's prior year recommendations. Some prior year recommendations that are reported again as Fiscal Year 2013 recommendations are classified as material weaknesses. However, it is important to note that this level of severity applies to internal control weaknesses that were originally identified in prior years, not new problems identified during the Fiscal Year 2013 audit. The number of outstanding prior year recommendations decreased from 30 recommendations in Fiscal Year 2012 to 27 recommendations in Fiscal Year 2013.

Controls over the Children's Basic Health Plan Program Eligibility Determinations

The Department and counties share responsibility for ensuring that only eligible recipients receive public assistance benefits under CBHP. Individuals and families apply for CBHP eligibility at their local county department of human/social services and at MA sites. At the counties and MA sites, caseworkers collect required documentation and enter applicant data into the CBMS; caseworkers use these data to determine applicants' eligibility for program benefits. The eligibility data in CBMS feed into the Medicaid Management Information System (MMIS), which pays providers for the services that beneficiaries receive.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over all aspects of the eligibility determination process for CBHP as well as to determine compliance with applicable federal and state requirements.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2012 audit recommendations to ensure eligibility determinations were accurate and contained required documentation. Specifically, as a result of our Fiscal Year 2012 audit, we recommended at that time that the Department should continue to work with the counties, MA sites, the Governor's Office of Information Technology, and the third-party administrators to ensure the accuracy of eligibility determinations and redeterminations for CBHP.

What audit work was performed and how were results measured?

During our Fiscal Year 2013 audit, we reviewed the Department's internal controls, including CBMS system controls, and tested a random sample of 60 CBHP cases associated with medical payments approved between July 1, 2012, and June 30, 2013. We also reviewed the case files and CBMS data fields related to eligibility determination and redetermination associated with these cases. Our review sought to determine whether the Department ensured that county and MA site caseworkers obtained and maintained in the case files the required documents supporting eligibility determinations, determined eligibility timely, and correctly entered eligibility data into CBMS. We measured the results of our audit work against the following:

- Federal regulations (Case Documentation, 42 C.F.R., pt. 435.913) require the Department to obtain and maintain documentation to support a beneficiary's CBHP eligibility determination. The Department delegates responsibility for obtaining and maintaining case file documentation to

counties and MA sites, which the Department then monitors on an ongoing basis.

What problem did the audit work identify?

Our sample testing identified missing and incomplete case file documentation for 9 (15 percent) of the 60 sampled cases, which indicates the Department has not fully implemented our prior year audit recommendation. Specifically, the Department was unable to provide one CBHP case file selected for testing. In addition, eight case files were missing required case file documentation, such as proof of citizenship or proof of identity. These errors resulted in a total of \$21,796 in known questioned costs for CBHP.

Why did the problem occur?

Department staff reported that there are over 400 eligibility sites that receive and/or process medical applications statewide. Staff further stated the loss of documents were due to the transferring of documents within eligibility sites and from one eligibility site to another, and ongoing business improvements.

Why does this problem matter?

Without the required case file documentation, the counties, MA sites, and ultimately the State cannot substantiate that eligibility determinations and redeterminations for CBHP are accurate, which can result in benefits being paid on behalf of ineligible individuals. The federal government can disallow federal matching funds from paying for program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

(CFDA No. 93.767; Children's Health Insurance Program; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-21:

The Department of Health Care Policy and Financing (Department) should continue to work with the counties and Medical Assistance (MA) sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Children's Basic Health Plan.

Department of Health Care Policy and Financial Response:

Agree. Implementation Date: Implemented and ongoing.

The Department continues to make tremendous improvements with eligibility determinations for the Medicaid and CBHP programs. Through its ongoing incentives with Medical Eligibility Quality Improvement Plan (MEQIP) and Colorado Eligibility Process Improvement Collaborative (CEPIC), the Department will continue to monitor its eligibility sites' accuracy of eligibility determinations and redeterminations. Sites found to be struggling with the accurate processing of medical applications and/or redeterminations will be provided with individualized technical assistance and trainings to ensure accuracy. Maintaining case file documentation within MEQIP and CEPIC will also be emphasized moving forward. In a process that requires manual and human intervention, errors will always exist. Accuracy rates of 100 percent are difficult to achieve when there are over 400 eligibility sites statewide that receive and/or process medical applications. The Department recognizes this finding continues to occur yearly which is why various processes have been put in place to improve accuracy.

Medicaid Eligibility Quality Control Reviews

The Department's Medicaid Eligibility Quality Control (MEQC) unit performs focused reviews on specific Medicaid eligibility populations, such as those receiving long-term care services. The purposes of the reviews are to assess the appropriateness of eligibility determinations, ensure accuracy and timeliness of the determination, and avoid inappropriate payments and client determination delays. During Fiscal Year 2013, the Department completed two focused reviews over the Long-Term Care–Nursing Facility Programs and the Medicaid Savings Program.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's MEQC process and perform tests to ascertain whether it is operating to effectively meet the objectives of the process and is in compliance with the applicable program requirements.

What audit work was performed and how were results measured?

During our Fiscal Year 2013 audit, we reviewed the Department's MEQC procedures and documentation for the two reviews completed. We reviewed both the approved and denied cases final reports for each of the two reviews completed and selected the six eligibility sites with the highest number of findings from each final report. For each finding identified for the selected eligibility sites, we reviewed for reasonableness the Department-prepared eligibility site summary reports and initial findings forms, the eligibility site's responses, Department dispositions, and the eligibility site's corrective action plans. We agreed the total findings on the Department's internal summary report to the number of findings in each eligibility site's summary report. We also agreed all cited findings on the summary reports to the supporting documentation and reviewed the internal MEQC database for pertinent information when necessary. We measured the results of our audit work against the following Department procedures:

- The Department submits its methodology/proposal for each MEQC review to the federal Centers for Medicare & Medicaid Services (CMS) for approval.
- Once the Department's MEQC review methodology/proposal is approved by CMS, the Department's MEQC team requests the data from the eligibility systems unit, and the data unit sends the MEQC team a random sample of both approved and denied case files for review.
- Upon completing the reviews, the Department documents each finding on an initial findings form, then communicates its findings to the eligibility sites through a manually prepared eligibility site summary report. If findings are identified, the eligibility site responds to the Department's findings, including whether the site agrees or disagrees with the findings. If the site disagrees with the findings, supporting documentation must be provided to the Department for further consideration. If the site agrees with the findings, a corrective action plan must be provided to the Department outlining how the findings will be corrected. The Department reviews these plans to determine if they are acceptable and creates a final disposition of findings, including the type of the finding. All findings and correspondence are recorded in the Department's internal MEQC database.
- The findings are recorded in an internal summary report used to compile all findings by type and eligibility site.

- The Department uses the MEQC database and internal summary report to submit a final report to CMS and each eligibility site.

What problem did the audit work identify?

Based on our Fiscal Year 2013 audit test work, while we found that the Department is following its procedures in performing the MEQC reviews as approved by CMS, the Department failed to provide adequate documentation and to accurately record findings. Specifically we found:

- **Inadequate documentation.**
 - We identified 48 instances in which an MEQC finding was either deleted from the Department's database or cleared by the Department after being communicated to the eligibility site, because the Department subsequently determined it should not have been a finding, but the Department could not provide documentation supporting the reasons the findings were deleted or cleared. Further, the Department could not provide documentation that it communicated to the eligibility sites that the findings were subsequently deleted or cleared or the potential impact to the eligibility sites' corrective action plans.
 - We identified seven instances in which the Department could not provide documentation of the eligibility site's response to an assessed finding. Responses are important because they provide an explanation of the issues identified and identify how the eligibility site plans to correct the finding.
- **Inadequate recording of findings.** We compared the initial findings forms, the eligibility site's responses, and the Department's final dispositions of findings, and identified 20 instances in which the Department's eligibility site summary report showed an inaccurate number of findings or the incorrect type of finding.

Why did the problem occur?

According to the Department, the issues we identified occurred due to employee turnover and employees failing to follow MEQC review procedures relating to proper documentation, recording of findings in the Department's database, and preparation of the internal summary report. Based on our review of the Department's processes and procedures, we determined that the Department has a quality control process; however, the process was not consistently performed during Fiscal Year 2013.

Why does this problem matter?

If the Department does not consistently perform quality control review procedures, it cannot ensure that the MEQC program is appropriately identifying and communicating issues. Further, without accurately summarized finding reports, the Department cannot demonstrate to CMS that it is performing reviews in accordance with its proposals and it cannot ensure that the eligibility sites effectively address the findings and complete consistent corrective action plans.

(CFDA No. 93.720, 93.775, 93.777, 93.778; Medicaid Cluster; Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-22:

The Department of Health Care Policy and Financing should improve internal controls over the Medicaid Eligibility Quality Control (MEQC) process to ensure compliance with federal regulations over the Medicaid program, by:

- a. Ensuring MEQC staff adequately document and retain supporting documentation for deleted and cleared findings, as well as information provided by eligibility sites.
- b. Consistently performing a quality review process of the findings noted through the reviews and of the summary reports to ensure that summary reports are accurate prior to the communication of final results to the eligibility sites.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: May 2014.

- a. The MEQC policy and procedure will be updated to include documenting and notifying an eligibility site when an error finding has been deleted or cleared, as well as documenting and retaining information provided by the eligibility sites.
- b. During Fiscal Year 2013, MEQC had a specific quality control policy and procedure on reviews and summary reports. MEQC will reference the quality control process mentioned in the quality

control policy and procedure in the overall MEQC policy and procedure, and require that staff consistently follow all policies and procedures.

Federal Funding Accountability and Transparency Act Reporting for the Medicaid and Children's Basic Health Plan Programs

The Federal Funding Accountability and Transparency Act (Transparency Act) was created to empower Americans with the ability to hold the government accountable for each spending decision and, as a result, to reduce wasteful spending by the government. The Transparency Act requires that the federal government make information on federal awards available to the public via a single, searchable website (www.USASpending.gov). Primary grant recipients, such as the Department, are required to report information about subgrants given to other governments or to non-profit organizations.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department has adequate internal controls in place over, and is in compliance with, Transparency Act reporting requirements for the Medicaid and CBHP programs.

What audit work was performed and how were results measured?

To assess the Department's internal controls over, and compliance with, federal requirements, we inquired about the Department's procedures for preparing and submitting Transparency Act reports. We also requested to review reports the Department submitted in Fiscal Year 2013.

In accordance with federal regulations (Reporting Subaward and Executive Compensation Information, 2 C.F.R. pt. 170), a primary grant recipient is required to file a Transparency Act report each time it awards a subgrant equal to or greater than \$25,000. According to the Department, the subawards that fulfilled these criteria totaled nearly \$17.4 million in federal Medicaid funds in Fiscal Year 2013, and approximately \$185,000 in federal CBHP funds. The federal government stipulates which programs are subject to this reporting requirement. The federal Centers for Medicare and Medicaid Services first indicated in August 2011 that the Department was not required to submit Transparency Act reports for Medicaid and CBHP, but then informed the Department in October 2012 that it is required to submit Transparency Act reports for these grants.

What problem did the audit work identify?

The Department did not submit the required Transparency Act reports for the Medicaid and CBHP programs in Fiscal Year 2013.

Why did the problem occur?

After the Department received notification from the federal government in October 2012 that it was required to submit Transparency Act reports for the Medicaid and CBHP programs, the Department failed to develop and implement policies and procedures for staff to follow to prepare and submit the required reports.

Why does this problem matter?

The goals of the Transparency Act can only be achieved if the Department submits required reports for its federal awards.

(CFDA Nos. 93.767, 93.720, 93.775, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-23:

The Department of Health Care Policy and Financing should develop and implement policies and procedures to prepare and submit the federally-required reports to ensure it complies with federal requirements related to Transparency Act reports for the Medicaid and the Children's Basic Health Plan programs.

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

Partially Agree. Implementation date: June 2014.

The Department supports transparency and the goal of the Federal Funding Accountability and Transparency Act (Transparency Act) but is not in agreement with its federal fiscal agent, the Centers for Medicare & Medicaid Services (CMS), on the applicability of the Transparency Act to the Medicaid and Children's Basic Health Plan (CBHP) programs.

The Transparency Act required subaward reporting by the prime recipient (Department) for all "new" federal awards assigned a new Federal Award

Identification Number (FAIN) after October 1, 2010. The Department believes that the Medicaid and CBHP federal awards are not “new” awards but continuously funded federal programs. Because the Department has received conflicting direction from CMS regarding the applicability of the Transparency Act to Medicaid and CBHP, the Department will seek an informal opinion from the Attorney General’s Office. If it is determined that the Transparency Act is applicable to Medicaid and CBHP, the Department will develop and implement a process to ensure compliance with the Transparency Act’s reporting requirements.

Auditor’s Addendum:

We have considered the Department’s response to this recommendation and maintain that the recommendation remains valid.

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 either Medicare or Medicaid eligible beneficiaries. In Colorado, this responsibility is shared between the Department and the Department of Public Health and Environment (DPHE). The Department 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 DPHE delegating responsibility to conduct the health and safety surveys to DPHE. DPHE is responsible for conducting health and safety inspections, or surveys, for health care entities, including nursing facilities, ICF/IIDs, and hospitals providing nursing facility services, as outlined in agreements with CMS.

DPHE conducts two types of surveys for each facility: (1) a health survey, which determines the quality of services provided to patients, and (2) a life safety survey, which determines the overall safety of environment and building. Once DPHE has completed the surveys, it provides a certification recommendation to CMS, for those facilities that provide services to individuals receiving Medicare and Medicaid benefits, and to the Department, for those facilities that provide services to only Medicaid-eligible individuals.

The Department maintains an internal database to monitor the health and safety surveys conducted by DPHE, for each facility, to ensure they are conducted within prescribed time frames. During Fiscal Year 2013, a total of 227 facilities participated in the Medicaid program.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over and determine compliance with applicable federal and State requirements for the monitoring of DPHE's health and safety surveys for nursing facilities, ICF/IIDs, and hospitals that provide nursing facility services that receive Medicaid reimbursement.

We also reviewed the Department's actions taken to implement our Fiscal Year 2011 audit recommendation related to the Department's oversight of certifications required for nursing facilities, ICF/IIDs, and hospitals that provide nursing facility services. Specifically, we recommended the Department should provide appropriate procedural training to staff responsible for monitoring facilities, ensure a supervisory review is in place that verifies staff follow the Department's procedures for monitoring facilities, and develop and implement procedures to indicate the dates the Department will input into its database and use for monitoring the required time frames for surveys conducted by DPHE. The Department agreed and stated it would implement the recommendation in July 2012.

What audit work was performed and how were results measured?

During our Fiscal Year 2013 audit, we reviewed the Department's internal controls and tested a sample of 25 facilities—19 nursing facilities, five ICF/IIDs, and one hospital—to determine whether the Department was in compliance with federal regulations and its own policies and procedures for monitoring health and safety surveys conducted by DPHE. Specifically, we determined whether the Department maintained documentation to show it was monitoring that facilities have been surveyed within prescribed time frames and recommended for certification by DPHE. We also reviewed the Department's database to ensure these survey dates were maintained in the database and reviewed as required by the Department's procedures. We measured the results of our audit work against the following:

- Federal regulations (Provider Agreement: General Requirements, 42 C.F.R., pt. 442.12(a)) state a Medicaid agency (the Department) may not make Medicaid payments for nursing facility services unless the facility is certified by either CMS or the state survey agency (DPHE).

- Federal regulations and the Centers for Medicare and Medicaid Services' (CMS) State Operations Manual prescribe time frames for conducting the surveys as follows:
 - Nursing facilities must be surveyed every 15 months (Survey Frequency, 42 C.F.R., pt. 488.308).
 - ICF/IIDs must be surveyed every 15 months (Certification Period for ICF/IIDs: General Provisions, 42 C.F.R., pt. 442.109).
 - Hospitals must be surveyed every 18 to 36 months, consistent with the Joint Commission's Accreditation Guide for Critical Access Hospitals. The Joint Commission is the national accreditation organization approved by CMS to conduct certification surveys for hospitals.
 - For all facilities, the surveys' interval begins when the life safety survey has been completed, which is typically conducted after the health survey. For example, in the case of an ICF/IID facility, if the health survey is conducted on January 1, and the life and safety survey is conducted on January 15, the facility must be surveyed and recertified within 15 months, or by no later than April 15 of the following year.
- Department Policies and Procedures. The Department's procedures state the following:
 - Survey dates will be maintained in the Department's database and reviewed quarterly by Department staff to identify any facilities that DPHE has not surveyed within the required time frames. If any facility has not been surveyed within the required time frame, the Department will follow up with DPHE to verify that the surveys are underway for the facility and to determine the status of the surveys.
 - Once the certification is issued by DPHE, Department staff will sign the certification form, indicating they have reviewed it. The Department will maintain a copy of the certification form on file for each facility.

What problem did the audit work identify?

Based on our Fiscal Year 2013 audit test work, we determined the Department is not consistently following its procedures to monitor survey and certification requirements under the Medicaid program and has not implemented the Fiscal Year 2011 audit recommendation. The following shows all the exceptions we noted for the facilities we sampled:

- One nursing facility exceeded the 15-month survey interval by 18 days.
- One ICF/IID facility exceeded the 15-month survey interval by 39 days. In addition, the Department database did not include evidence of staff follow-up with DPHE.
- One hospital exceeded the Joint Commission's accreditation interval of 18 to 36 months by 2 years.
- The most recent certification documentation was not provided by DPHE for three facilities; however, we were able to determine the surveys were completed through discussions with staff at DPHE and a review of DPHE's website containing survey information.
- One facility had no evidence of Department review of the certification form.
- The Department's database did not contain dates for the most current certification for 24 (96 percent) of 25 of the sampled facilities.

Why did the problem occur?

The issues we identified occurred for the following reasons:

- The Department runs a database query on a quarterly basis to verify the certification status of the nursing facilities. Because this is done quarterly, the Department cannot accurately identify past due certifications on a timely basis. In addition, the Department is not using the date when both the life safety and health safety surveys are complete to calculate the survey interval. The Department is using a date on the certification form, which does not necessarily correspond to the date when both surveys are complete.
- The Department is not keeping its records current and not maintaining supporting documentation, therefore, it cannot adequately monitor the certification of the facilities. In addition, the Department is not following

up with DPHE to obtain missing documentation or when intervals are missed.

According to Department staff, the Department's current procedures, including the Department's internal database, do not provide adequate assurance that facility providers have appropriate licensure and certification in place for participation in the Medicaid program. In addition, Department staff indicated that the Medicaid Management Information System is not currently programmed to deny claims for facilities that do not have a current certification in place.

Why does this problem matter?

The Department cannot ensure that Medicaid nursing facilities, ICF/IIDs, and hospitals that provide nursing facility services continue to meet required health and safety standards for providing care to Medicaid beneficiaries, which increases its risk of providing Medicaid funding to ineligible facilities.

(CFDA Nos. 93.720, 93.775, 93.777, 93.778; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-24:

The Department of Health Care Policy and Financing should work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of nursing facilities, intermediate care facilities for the intellectually disabled (ICF/IIDs), and hospitals that provide nursing facility services to ensure payments are only made to certified providers. This should include creating reports to monitor survey dates, maintaining accurate tracking of survey dates, keeping information and documentation current, following up with DPHE for missing documentation, and modifying the Medicaid Management Information System to deny claims for facilities without current certifications in place.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: October 31, 2014.

The Department of Health Care Policy and Financing (HCPF) agrees with the Office of the State Auditor (OSA) that we are responsible for ensuring providers comply with Medicaid health and safety standards. HCPF has

delegated this authority to the Colorado Department of Public Health and Environment (CDPHE). We understand that we are obliged to oversee the work of CDPHE in the performance and integration of information into HCPF's operations to ensure payment is made to only eligible or certified providers. HCPF agrees with OSA that its current business processes are inadequate to meet either objective.

HCPF will improve its oversight of CDPHE by expanding its monitoring processes to encompass performance management, timely notification of provider decertification, and timely reporting to HCPF's Fiscal Agent. HCPF will develop and implement this business process by no later than October 31, 2014.

In 2016, the Department anticipates implementing a data exchange directly between ASPEN (CDPHE's information system) and HCPF's decision support system. The system can provide then reports which can then be utilized by HCPF's claim payment system to suspend or deny provider payments.

Medical Claims Processing

The Department pays providers, including medical providers and providers of medical equipment, for claims submitted to the Department for services and equipment provided to beneficiaries determined eligible for the Medicaid program. The Department processes these claims through its Medicaid Management Information System (MMIS), which is programmed to determine whether claims are allowable for payment based on certain requirements specified in federal and state rules and regulations.

If a claim meets all applicable requirements and is deemed allowable for payment, the information from MMIS is uploaded to the Colorado Financial Reporting System (COFRS), the State's accounting system, for payment to the provider.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's progress in implementing our Fiscal Year 2011 audit recommendation related to payments of claims for services and equipment for Medicaid clients. We recommended that the Department improve controls over the processing of medical claims by (a) seeking approval from the State Medical Board on state rules to establish a pricing method for equipment repairs; (b) modifying the State Plan and Department rules as necessary, to include the exemptions from the lower-of-

pricing requirement and submitting the State Plan modifications to the federal government for approval; and (c) denying claims that are not in accordance with state regulations on timely filing requirements and providing guidance when claims extend beyond timely filing deadlines. The Department agreed with all parts of this recommendation.

As part of our Fiscal Year 2011 audit and in response to the recommendation, the Department stated that it would (a) propose state rule changes to the Medical Services Board because it determined changes to the State Plan were not necessary; (b) complete an analysis of claims coding to determine which codes should continue to be exempted from the lower-of-pricing logic and continue discussions with the federal Centers for Medicare and Medicaid Services (CMS) regarding any changes to the State Plan; and (c) continue to research the claim identified in the 2011 recommendation, clarify provider guidance regarding timely filing of claims, and deny claims not made in accordance with this guidance.

During our Fiscal Year 2012 audit, the Department implemented part (a) of the recommendation by obtaining approval from the State Medical Board for changes to state rules to establish a pricing method for equipment repairs. The remaining parts of the 2011 recommendation remained outstanding as of the end of our Fiscal Year 2012 audit.

What audit work was performed and how were results measured?

As part of our Fiscal Year 2013 audit, we interviewed Department staff and obtained supporting documentation to determine whether the remaining parts of the Fiscal Year 2011 recommendation had been implemented. We measured our testing against the following federal and state regulations:

- For claims for medical equipment repairs, states are required by federal regulations (State Plan Requirements, Section 447.201(b), 42 C.F.R.) to describe in their State Plans “the policy and the methods to be used for setting payment rates for each type of service included in the State’s Medicaid program.”
- When claims are submitted for individuals who are eligible for both Medicare and Medicaid services, Medicaid will pay for claims for medical services using a “lower of pricing” methodology. The Department’s State Plan specifies that a Medicaid claim for an individual who is eligible for both Medicare and Medicaid shall be paid the lower of two calculations: (1) the Medicaid rate minus the Medicare payment, which should be paid before Medicaid claims are processed, or (2) the sum of the Medicare co-insurance and deductible.

- Federal regulations (Timely Claims Payments, 42 C.F.R, pt. 447.45(d)) state that the Department must require all Medicaid providers to submit claims to the Department no later than 12 months from the date of service. Department rules (Timely Filing Requirements, Section 8.043.01 and .02(A), 10 C.C.R., 2505-10) require providers to submit all claims for payment to the Department within 120 days of the date of service, or, if delayed by third-party insurers, within 365 days of the date of service. Providers submitting claims delayed by third-party insurers must complete the appropriate third-party sections of the claim form and attach a copy of the third-party payment voucher or letter of denial.

What problem did the audit work identify?

We determined that the Department has not fully implemented parts (b) and (c) of the Fiscal Year 2011 recommendation. Specifically, while the Department completed research on the claim identified in the 2011 recommendation, the Department has not completed an analysis of claims coding in order to determine which codes should continue to be exempt from the lower of pricing logic, and has not completed discussions with CMS to determine whether changes are necessary to the State Plan, in relation to the lower-of-pricing logic. In addition, for those claims that are delayed by third-party insurers, the Department is not denying claims older than 365 days from the date of service as required by federal regulations and Department rules. Although the Department did update provider guidance regarding timely filing, the updates do not appear to agree with Department rules. As stated above, providers must attach a copy of the third-party payment voucher or letter of denial. However, updates made to the Department's General Provider Information and Requirements manual do not specify the attachment of payment or denial of the third-party insurer is required.

Why did the problem occur?

The Department reported that it has halted any further work on implementing the lower-of-pricing logic because it is awaiting the results of a federal Office of Inspector General's report involving claims for Medicare and Medicaid dual-eligible individuals. Further, the Department determined that programming changes to MMIS, as well as process changes, would not be pursued because of the upcoming replacement of MMIS in 2016.

Why does this problem matter?

The Department is responsible for having adequate controls in place over medical claims processing to ensure that claims are paid in accordance with the federally approved State Plan, federal regulations, and Department rules. Payments that are

not made in accordance with these requirements could be subject to federal disallowances and recoveries from the State.

(CFDA Nos. 93.720, 93.775, 93.777, 93.778; Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-25:

The Department of Health Care Policy and Financing (Department) should improve controls over the processing of medical claims for the Medicaid program by:

- a. Leveraging the results of the federal Office of Inspector General's report to complete its research of claims coding as it applies to the lower-of-pricing logic and work with the federal Centers for Medicare and Medicaid Services to determine whether changes are needed to the State Plan.
- b. Ensuring that claims delayed by third-party insurers are denied if the claim is submitted beyond 365 days from the date of service and ensuring guidance to providers accurately reflects requirements of Department rules. In addition, ensuring the new Medicaid Management Information System is programmed to deny payments delayed by third-party insurers if a claim is submitted beyond 365 days from the date of service.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: December 31, 2014.

- a. The Department does agree to work with the federal Centers for Medicare & Medicaid Services (CMS) to determine whether changes are needed to the State Plan based on the results of the federal Office of Inspector General's (OIG) report as it applies to the lower-of-pricing logic for Medicare cross-over claims. However, the Department is in disagreement related to issues identified by the OIG, and therefore, will not make any changes to the State Plan unless required by CMS. The Department does agree that the pricing logic in the MMIS for Medicare cross-over claims identified in the OIG audit report should be reviewed to verify that coinsurance and deductible amounts are being paid when these types of claims cannot not be

directly priced using the Medicaid pricing logic since the Medicare pricing logic is substantially different.

- b. The Department will review the federal regulations, state regulations, and the Department's provider publications related to this finding and then issue any necessary changes to state regulations and provider publications to clarify the Department's policy. Through the clarification, the Department intends to make the submission of the claims that have been denied by third-party insurers pay properly within federal regulations, while minimizing the need for providers to submit claims on paper. Further, during the requirement sessions for the new Medicaid Management Information System, the Department will include requirements related to this recommendation to enforce the federal and state regulations.

Reclassification of Payments

The Department is responsible for ensuring that CBHP and Medicaid benefit payments are made to providers only for services provided during periods when individuals are eligible for the programs. Individuals can only receive medical assistance through one of these programs; they cannot be eligible for both Medicaid and CBHP at the same time. Specifically, federal and state regulations (Eligibility Screening and Facilitation of Medicaid Enrollment, 42 C.F.R., pt. 457.350, and Section 120.1B, 10 C.C.R., 2505-3, respectively) require that individuals who are eligible for Medicaid must receive medical benefits through the Medicaid program rather than CBHP. Federal regulations (Conditions Relating to Cost Sharing, 42 C.F.R., pts. 447.59 and 457.224) also state that federal funding is not available when the Department pays providers for services on behalf of individuals who are not eligible for the programs, which applies to individuals who should have been on one program rather than the other.

Payments made on behalf of CBHP-eligible individuals are made to providers in the form of monthly contracted amounts, called "capitation payments," while payments on behalf of Medicaid-eligible individuals are made on a fee-for-service basis. Differences between these payment methodologies can result in the Department paying different fee amounts for the same type of service, depending on which program the beneficiary is enrolled in, which makes the recovery and reclassification of payments between the two programs complicated.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's progress in implementing our Fiscal Year 2012 audit recommendation related to the classification of CBHP and Medicaid expenditures. We identified, in prior audits, that the Department had charged payments to the incorrect medical assistance program. We specifically recommended that the Department should seek guidance from the federal oversight agency CMS, regarding the appropriate manner for reclassifying payments between the CBHP and Medicaid programs. Additionally, we recommended that the Department should develop and implement policies and procedures based on the federal guidance received.

What audit work was performed and how were results measured?

In its response to our Fiscal Year 2012 recommendation, the Department partially agreed with the recommendation. It agreed to consult with CMS, but indicated that, for a number of reasons, it did not intend to reclassify expenditures between CBHP and Medicaid. However, the Department indicated that its position might change based on its discussion with CMS.

During our Fiscal Year 2013 audit, we interviewed Department staff and obtained supporting documentation to determine whether the Department had contacted CMS and, if so, to find out about the outcome of those discussions and any actions taken by the Department as a result.

What problem did the audit work identify?

While we did not identify any instances of Medicaid or CBHP payments made to the incorrect program during our Fiscal Year 2013 audit, we found that the Department has not completed discussions with CMS regarding reclassification of expenditures. Therefore, the Department has not developed and implemented policies and procedures for reclassifying expenditures between the Medicaid and CBHP programs. The Department contacted CMS in September 2012, and CMS responded with specific questions for the Department to answer. As of our testwork in September 2013, a year later, the Department still had not responded to CMS' questions.

Why did the problem occur?

Department officials reported that the Department started addressing CMS' questions, but did not complete final responses during Fiscal Year 2013.

Why does this problem matter?

The Department is responsible for correctly classifying provider payments for the CBHP and Medicaid programs and correctly reporting them to CMS. Furthermore, Department expenditures for provider payments under both programs are partially reimbursed by the federal government, but the federal reimbursement rates for the two programs are different. If the Department does not appropriately classify and report the payments made under each program, it could result in the State using more state funds than necessary to fund these expenditures.

(CFDA Nos. 93.767, 93.720, 93.775, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-26:

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 and Medicaid programs. The Department should then develop and implement applicable policies and procedures based on the federal guidance received.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: Within 6 months of receiving CMS guidance.

The Department continues to work with the federal Centers for Medicare & Medicaid Services (CMS) on determining an appropriate process for reclassifying payments between the Children's Basis Health Plan and Medicaid programs. The Department has responded to the original questions from CMS and is waiting for further guidance. Once guidance is provided by CMS, the Department will develop and implement policies and procedures that are applicable when payments are required to be reclassified between the Children's Basic Health Plan and Medicaid programs.

Personnel Costs for Federal Grant Programs

The federal Office of Management and Budget's *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments (Circular A-87)* establishes principles and standards for determining state, local, and Indian Tribal government costs, as applicable, for federal awards carried out through grants, cost reimbursement contracts, and other agreements. The Department is required to meet the criteria established by *Circular A-87* in determining the Department's federally-reimbursable costs, including personnel costs, for the federal programs it administers.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's controls over personnel costs associated with its administration of federal grants and compliance with the federal requirements for payroll expenditures under *Circular A-87*.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2012 audit recommendation to develop procedures for this area and comply with the related federal requirements. As a result of our Fiscal Year 2012 audit, we recommended that the Department develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with adequate documentation. Specifically, these procedures should include requirements to maintain required certifications for employees who work on one federal program, and personnel activity reports, quarterly comparisons between estimated and actual budgets, or other equivalent documentation for employees who work on multiple programs.

What audit work was performed and how were results measured?

We inquired whether procedures for charging personnel costs to federal grants were in place during Fiscal Year 2013 for the two largest federal programs it administers: Medicaid Cluster (CFDA Nos. 93.775, 93.777, 93.778, and 93.720) and Children's Basic Health Plan (CFDA No. 93.767).

We also sought to determine if the personnel costs charged to federal grant programs in Fiscal Year 2013 were supported with adequate documentation.

Circular A-87 requires that, for employees who work on multiple federal grant programs, a distribution of the employee's salaries or wages should be supported by at least monthly personnel activity reports or equivalent documentation of actual time spent on the individual grant programs. *Circular A-87* also allows for

budget estimates or other distribution percentages determined before the services are performed to be used for interim accounting purposes. These amounts must be based on reasonable estimates, costs charged must be adjusted to actual activity at least quarterly, and estimates must be revised to reflect changed circumstances.

For employees who are expected to work solely on a single federal grant program, charges for those employees' salaries and wages should be supported by at least semiannual certifications signed by each of those employees stating that the employees worked solely on that program for the period covered by the certification.

What problem did the audit work identify?

We found that, for its employees assigned to work solely on either Medicaid or CBHP, the Department did not develop and implement procedures to require at least semiannual certifications of actual employee time spent on the two programs, and staff did not complete such certifications in Fiscal Year 2013.

During Fiscal Year 2013, the Department reassigned all staff who had previously worked on both Medicaid and CBHP to work on solely one program, so the Department was no longer required to meet federal requirements related to staff working on multiple federal programs during the year.

We did not note questioned costs for the employees who failed to complete semiannual certifications during the year because it is likely that each employee only worked on the one grant program to which he or she was assigned.

Why did the problem occur?

The Department does not have procedures in place to ensure that federally required certifications are maintained to support personnel costs charged to federal grant programs.

Why does this problem matter?

Lack of adequate internal controls over the charging of personnel costs to federal grants increases the risk that the Department is not in compliance with federal grant requirements, which could result in potential federal sanctions.

(CFDA Nos. 93.767, 93.720, 93.775, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-27:

The Department of Health Care Policy and Financing (Department) should develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with the federally required certifications.

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

Agree. Implementation date: June 2014.

The Department will coordinate with its federal partner, the Centers for Medicare & Medicaid Services (CMS), to create a certification form that complies with the requirements set forth in OMB *Circular A-87*. In addition, the Department will create and implement procedures which require Department staff to complete semi-annual certifications for all federal programs that it administers.

Medicaid Management Information System

MMIS is the primary data system used by the Department to process claims and payments related to Medicaid and CBHP programs. MMIS is owned by the Department but is managed and operated by the Department's fiscal agent, Xerox State Healthcare (Xerox). In Fiscal Year 2013, the Department processed approximately 39 million claims, totaling \$4.3 billion, through MMIS. Because the information stored in MMIS is of a critical and sensitive nature, access to that information must be protected and limited.

What was the purpose of the audit work?

The purpose of our audit work was to test the Department's internal controls over compliance with state information security policies and industry best practices to effectively manage access to the MMIS application. Our audit work sought to determine the implementation status of our Fiscal Year 2009 recommendations related to controls over MMIS. The work performed in Fiscal Year 2008 and Fiscal Year 2009 was designed to determine whether the information technology (IT) control activities related to MMIS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's claims processing, provider

payments, and other reporting activities. In Fiscal Year 2008 and Fiscal Year 2009, we recommended that the Department implement adequate IT controls for MMIS related to logical access management. The Department agreed to implement the prior year recommendation, which contained five subparts.

What audit work was performed?

The audit work included interviewing Department staff to determine progress made by the Department during Fiscal Year 2013 to implement the outstanding recommendation.

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

Overall, we found that the Department has implemented two of the five subparts of our Fiscal Year 2009 recommendation, but has failed to implement the three subparts related to logical access controls. We identified the following specific problems related to access management. The following sections detail the specific problems that continue to exist related to access management and the related Colorado Information Security Policy (CISP) or industry best practice that applies (in italics):

- The Department did not identify and evaluate whether MMIS user access profiles, or combination of profiles, are appropriate for different system users. *Agencies are required to have role based access, and to clearly list such role-based access on the Access Request Forms used by management to grant access to systems, (P-CISP-008).*
- Department IT staff did not tightly control MMIS access profiles providing users with escalated system privileges. While Department management have approved these user access privileges, they pose segregation of duties conflicts, which are not being actively monitored by Department staff. *Agencies are required to adhere to the “least privilege” doctrine which requires that users have the least privilege necessary to perform their job duties and responsibilities, (P-CISP-007).*
- The Department does not have a mechanism in place to verify MMIS user access on a periodic basis, as required by State Information Security Policies. This is problematic because it means that terminated users may still have active accounts within the MMIS system. *Agencies are required to develop procedures that ensure lists of terminated users are reconciled with system user accounts, (P-CISP-008).*

Why did the problem occur?

As with our finding in our Fiscal Year 2009 audit, we found that the Department had not prioritized the identified issues or taken the necessary corrective actions to address them. The Department has reported that these issues are being incorporated into a high priority and broader LEAN project to improve the administration of user access for all critical Department systems based on Department job descriptions. To date, the Department has several proposals to implement a process to monitor access to critical Department IT systems, but it has not yet implemented any of the proposals.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality and integrity of data within the MMIS system.

(CFDA Nos 93.767, 93.720, 93.775, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-28:

The Department of Health Care Policy and Financing should improve Medicaid Management Information Systems (MMIS) user access controls by immediately correcting the issues identified through our audit and strengthening access controls to MMIS by:

- a. Evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users.
- b. Ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls.
- c. Periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: December 2014.

- a. The Department agrees that client and provider information in the MMIS must be protected and appropriate access by Department staff must follow proper controls. It should be noted that Department staff access to the MMIS does not provide the ability for staff to update client information, submit claims, or authorize payment to a provider. The Department staff utilize the MMIS for the retrieval of information on clients, providers, and claims and general access to the system is read-only. The ability to update information in the MMIS is very limited, such as manually enrolling clients into a Managed Care Organization, and is limited to particular staff based on their job function. All access to the MMIS is authorized through proper security controls and Department's Information Security Unit verifies user roles and provides access to the MMIS through a formal request process. At this time, user specific profiles to provide role-based access are not clearly defined and documented. The Department has initiated a LEAN initiative that will define user profiles and will assign the appropriate user profile through the Department's official Position Description Questionnaire (PDQ) that is required for all positions.
- b. New user access, changes to user access, and escalated system privileges to the MMIS are documented and verified through the Department's Information Security Unit. The Department has initiated a LEAN initiative that will define user profiles and will assign the appropriate user profile (including escalated system privileges) through the Department's official Position Description Questionnaire (PDQ) that is required for all positions. Through the LEAN initiative, if a user's access needs to be modified, the appropriate supervisor will need to approve that change through a modification to the PDQ.
- c. The Department has initiated a LEAN initiative that will define user profiles and will assign the appropriate user profile through the Department's official Position Description Questionnaire (PDQ) that is required for all positions. Through the LEAN initiative, if a user's access needs to be terminated or modified, the appropriate supervisor will need to approve that change through a modification to the PDQ. The Department will request that the

appropriate supervisor review periodically (at least annually) that user access to the MMIS is specified correctly in the PDQ during the employee's performance evaluation. Further, Department staff access to the MMIS is only available through an authorized Department LAN access, as access is not web-based. Therefore, when staff are no longer employees of the Department, their MMIS user access is disabled as well as their LAN access, which would prevent access to the MMIS.

During Fiscal Year 2013, the Office of the State Auditor conducted audit work that resulted in findings and recommendations addressed separately and jointly to the Department of Health Care Policy and Financing and the Department of Human Services for the *Regional Centers for People with Developmental Disabilities* (November 2013) audit. The findings and recommendations made separately to the Department of Health Care Policy and Financing are presented below. Findings and recommendations made jointly to the two departments are included in the Department of Human Services' Federal Awards Findings chapter starting on page III-255.

Regional Centers for People with Developmental Disabilities

Reimbursement Rates for ICF/IID Facilities

The regional centers receive most of their funding from Medicaid through fee-for-service reimbursements. The regional centers receive reimbursements from HCPF, which administers the State's Medicaid program, differently depending on whether the services were provided by the regional centers' Home and Community-based Services for Persons with Developmental Disabilities (HCBS-DD) waiver-funded group homes or by ICF/IID-licensed facilities. Services provided under the HCBS-DD waiver are reimbursed based on per-unit rates for each type of service provided. All services provided by ICF/IID-licensed facilities are reimbursed using a flat daily rate, which statute says should cover the actual cost of the services provided by these facilities [Section 25.5-6-204(1)(b), C.R.S.]. Clients also contribute a portion of their personal income, if they have any, to cover the cost of care.

HCPF reimburses the regional centers on a monthly basis for services provided in ICF/IID-licensed facilities using *prospective* daily rates that are requested by the Department. Typically, the prospective rate that is effective for a regional center at the beginning of the fiscal year is the same rate that was in effect during the

prior fiscal year. As the fiscal year progresses, the Department typically requests that HCPF update the prospective rate. The Department reported that it considers average daily costs from the prior fiscal year, anticipated programmatic changes, and legislative changes when making these rate-change requests. For example, for Fiscal Year 2013, the prospective rates for both Grand Junction and Wheat Ridge were initially set in March 2012 and then changed twice during the fiscal year, first in October 2012 and again in April 2013. After HCPF approves the Department's rate-change request, HCPF adjusts all the reimbursements that were made during the current fiscal year to reflect the new rate.

Once the fiscal year comes to a close and the actual regional center costs are tabulated, a final *retrospective* rate is determined. HCPF contracts with an accounting firm annually to calculate the actual average daily cost for serving clients under the ICF/IID license at the Wheat Ridge and Grand Junction Regional Centers for the purpose of identifying the retrospective reimbursement rate that should be applied to cover actual costs. The accounting firm calculates this average daily cost using Medicaid cost reports that the regional centers submit to HCPF following the close of the fiscal year. Once the accounting firm performs its calculation, the Department reviews the calculation and submits a rate-change request to HCPF for an adjustment to the reimbursements that occurred during the prior fiscal year.

What audit work was performed and what was the purpose?

The purpose of our analysis was to determine whether the reimbursement rates that the Department requested from HCPF for its two ICF/IID-licensed regional centers, Grand Junction and Wheat Ridge, were sufficient to cover the actual costs of operating those regional centers.

We compared the total revenue that Grand Junction and Wheat Ridge received during Fiscal Years 2008 through 2012 for their ICF/IID facilities to the total costs these regional centers reported to HCPF on Medicaid cost reports for the same years to determine how closely the Medicaid reimbursement rates produced revenue to cover actual costs at the regional centers. We also reviewed the final retrospective reimbursement rates that HCPF applied to Grand Junction and Wheat Ridge's billings for Fiscal Years 2003 through 2012 to determine whether they were the same as the rates that HCPF's contracted accounting firm calculated on the basis of the regional centers' Medicaid cost reports. We interviewed Department staff and reviewed Department documents to ascertain the methods the Department used to calculate both retrospective and prospective reimbursement rates that it requested from HCPF for reimbursements made in Fiscal Years 2010 through 2012. We also interviewed HCPF management to determine its processes for reviewing and approving the rate requests that the Department submits.

How were the results of the audit work measured?

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

Statute requires that Medicaid reimbursements to the regional centers licensed as ICF/IIDs be based on actual costs. Section 25.5-6-204(1)(b), C.R.S., states that “State-operated [ICF/IIDs] shall be reimbursed based on the actual costs of administration, property, including capital-related assets, and room and board, and the actual costs of providing health care services....” The statute goes on to state that “such costs shall be projected by such facilities and submitted to [HCPF] by July 1 of each year for the ensuing 12-month period. Reimbursement to State-operated [ICF/IIDs] shall be adjusted retrospectively at the close of each 12-month period.”

HCPF rules specify the retrospective rate must be based on Medicaid-allowable costs and the total resident days. HCPF rules (10 C.C.R. 2505-10, 8.443.16) echo the statutory language that the reimbursements will be based on the actual costs of administration, property, including capital-related assets, and room and board, and the actual costs of providing health care services. The rules go on to state that “actual costs will be determined on the basis of information on the [Medicaid cost report] and information obtained by [HCPF] or its designee for the purpose of cost auditing... The retrospective per diem rate will be calculated as total allowable costs divided by total resident days.”

Because statute requires the regional centers to be reimbursed based on actual costs for ICF/IID services, we expect the Department to calculate prospective rates and prospective rate changes based on current, comprehensive information about actual costs. Similarly, we expect the Department to request and HCPF to approve retrospective rates that closely align with the actual average daily cost per client calculated by the contracted accounting firm, because the contractor’s rates are supposed to be calculated on the basis of the regional centers’ actual costs, in accordance with state statute and rule. We would also expect that, once HCPF pays the regional centers the retrospective reimbursements, the total revenue that the regional centers receive would roughly equal their total expenses.

What problem did the audit work identify?

We found the ICF/IID-licensed regional centers were not fully reimbursed for their actual costs in some years between Fiscal Years 2010 and 2012. Specifically, Grand Junction was not reimbursed for its actual ICF/IID costs for Fiscal Years 2011 and 2012, and Wheat Ridge was not reimbursed for its actual costs in Fiscal Year 2010. The following table compares the total revenue that the two ICF/IID-

licensed regional centers received from Medicaid and clients in Fiscal Years 2008 through 2012 to the actual costs that the regional centers reported to HCPF.

Total Revenues Compared to Medicaid-Reimbursable Expenses (In Millions) for the Grand Junction and Wheat Ridge ICF/IID-Licensed Regional Centers Fiscal Years 2008 Through 2012					
Grand Junction ICF/IID					
	2008	2009	2010	2011	2012
Revenue Received During the Fiscal Year ¹	\$15.52	\$16.27	\$13.95	\$8.81	\$9.57
Medicaid-Allowable Expenses	15.73	16.18	15.02	12.71	12.33 ²
Difference Between Revenue and Expenses	-0.21	0.09	-1.07	-3.90	-2.76
Retrospective Adjustment Applied in the Following Fiscal Year	0.24	-0.07	0.84	2.03	1.50
Final Revenue Surplus (+) / Shortfall (-)	\$0.03	\$0.02	-\$0.23	-\$1.87	-\$1.26
Final Revenue Surplus or Shortfall as a Percentage of Expenses	0%	0%	-2%	-15%	-10%
Wheat Ridge ICF/IID					
	2008	2009	2010	2011	2012
Revenue Received During the Fiscal Year ¹	\$5.22	\$5.11	\$13.01	\$28.40	\$27.18
Medicaid-Allowable Expenses	5.46	6.56	14.82	26.48	26.93 ³
Difference Between Revenue and Expenses	-0.24	-1.45	-1.81	1.92	0.25
Retrospective Adjustment Applied in the Following Fiscal Year	0.13	1.32	0	-1.58	0.17
Final Revenue Surplus (+) / Shortfall (-)	-\$0.11	-\$0.13	-\$1.81	\$0.34	\$0.42
Final Revenue Surplus or Shortfall as a Percentage of Expenses	-2%	-2%	-12%	1%	2%
Source: Office of the State Auditor's analysis of Colorado Financial Reporting System (COFRS) data and Medicaid cost reports for the regional centers.					
¹ Includes Medicaid reimbursements and client cash received during the fiscal year.					
² Includes \$587,135 for the Fiscal Year 2012 Provider Fee that Grand Junction paid in Fiscal Year 2013.					
³ Includes \$1,279,475 for the Fiscal Year 2012 Provider Fee that Wheat Ridge paid in Fiscal Year 2013.					

As shown in the table above (blue highlight), during Fiscal Year 2011, Grand Junction received about \$3.9 million less than it needed to cover actual Medicaid-reimbursable costs for its ICF/IID-licensed facilities. More importantly, after receiving a \$2.03 million retrospective adjustment in the next fiscal year, Grand Junction's total revenues for Fiscal Year 2011 services were still short of actual costs by about \$1.87 million (yellow highlight), or 15 percent. Similarly, during Fiscal Year 2012, Grand Junction received about \$2.76 million less than it needed to cover actual costs. Then, after receiving a \$1.5 million retrospective adjustment in the following fiscal year, Grand Junction's total revenues for Fiscal Year 2012 services were still short of actual costs by about \$1.26 million, or 10 percent. Further, the Wheat Ridge regional center received less revenue during Fiscal Year 2010 than actual Medicaid-reimbursable costs by about \$1.81 million, or 12

percent. Wheat Ridge did not receive a retrospective adjustment in Fiscal Year 2011 to cover this shortfall.

Historically, the Department has used revenue surpluses at one regional center to cover deficits at another, because the appropriation for the regional centers in the annual appropriations bill, or Long Bill, was not broken out by each regional center. For example, in Fiscal Year 2012, Pueblo had a revenue surplus of more than \$2 million, which helped cover Grand Junction's deficit.

Why did the problem occur?

Medicaid did not reimburse Grand Junction's ICF/IID-licensed facilities for actual Medicaid-reimbursable costs in Fiscal Years 2011 and 2012 or Wheat Ridge for its actual costs in Fiscal Year 2010 because the revised prospective reimbursement rates and the retrospective reimbursement rates requested by the Department and approved by HCPF were not determined based on current, accurate, actual cost information as discussed below.

Revised Prospective Rates Not Based on Accurate Projections of Current-Year Costs

We examined the revised prospective rates that HCPF applied for Wheat Ridge in Fiscal Year 2010 and for Grand Junction in Fiscal Years 2011 and 2012 and found that they were not based on accurate projections of current-year costs. In each of these years, HCPF changed the prospective rates after receiving reports of the regional centers' average daily costs per client for the prior fiscal year from its contracted accounting firm. Two of the rate changes were made following requests from the Department, and all three were made between January and May when the Department had access to actual cost data for at least the first 6 months of the fiscal year. However, we identified the following problems with the rate changes:

- **Inaccurate projection of current-year costs.** Wheat Ridge's final prospective rate in Fiscal Year 2010 was based on an inaccurate projection of current-year costs. On May 25, 2010, the Department requested a revised prospective daily reimbursement rate of \$618 for Wheat Ridge based on projected Medicaid-reimbursable costs for the year of about \$11,434,000 and 18,500 total resident days. The Department could not provide us with documentation showing how the total reimbursable costs were calculated or what the actual costs were at the time it requested this revised rate. However, Wheat Ridge's actual costs for Fiscal Year 2010, as reported in its Medicaid cost report following the fiscal year end, were about \$14,818,000, or about 30 percent more than the Department had

projected, and its total resident days were 21,066, or about 14 percent more than the Department had projected.

- **No projection of current-year costs.** Grand Junction's final prospective rate in Fiscal Year 2011 was not based on a projection or analysis of current-year costs but rather was a simple continuation of the retrospective rate for the prior year. After receiving a report of Grand Junction's average daily cost per client for Fiscal Year 2010 from its contracted accounting firm in January 2011, HCPF applied the same rate of \$639.95 both retrospectively for Fiscal Year 2010 and prospectively for Fiscal Year 2011. The Department did not request any adjustments to the prospective rate to ensure that it was sufficient to cover current-year costs. By simply carrying forward the prior retrospective rate, the Department missed an opportunity to adjust the prospective rate to reflect recent changes to Grand Junction's operations. For example, in April 2010, Grand Junction closed a skilled nursing facility unit, which reduced its total ICF/IID capacity by 32 beds. This change was not reflected in the revised prospective rate that HCPF applied for Fiscal Year 2011.
- **Aggregating costs for all regional centers in the current-year projection.** Grand Junction's final prospective rate in Fiscal Year 2012 was based not on a projection of Grand Junction's costs, but rather on a projection of costs and revenue for all three regional centers combined. On March 23, 2012, the Department requested that HCPF apply a revised prospective rate of \$685.50 for Grand Junction for Fiscal Year 2012. Department documents we reviewed showed that this rate was calculated using a method designed to ensure that the aggregated revenue received by all three regional centers during Fiscal Year 2012—inclusive of HCBS-DD waiver revenue—would approximately equal their combined projected costs. While this method attempted to balance overall revenues to costs for the three regional centers, it did not ensure that each *individual* regional center would be reimbursed for its actual costs.

Retrospective Rates Not Based on Actual Costs

If the regional centers receive insufficient revenue throughout the fiscal year to cover actual costs, then statute requires HCPF to apply a retrospective adjustment in the following fiscal year to close the gap. This process involves reversing each of the reimbursement claims that were paid to the regional centers and paying them again at the new retrospective rate. The following table compares the final retrospective ICF/IID reimbursement rates that HCPF applied, at the Department's request, for Grand Junction and Wheat Ridge for Fiscal Years 2008 through 2012 with the actual daily per-client costs calculated by the accounting firm.

Average Daily Costs per ICF/IID Regional Center Client Compared to Final Retrospective Medicaid Reimbursement Rates Fiscal Years 2008 Through 2012					
Grand Junction ICF/IID					
	2008	2009	2010	2011	2012
Final Retrospective Reimbursement Rate Applied in Subsequent Fiscal Year	\$606.12	\$603.48	\$639.95	\$787.27	\$792.81
Average Daily Cost per Client Calculated by Accounting Firm	606.12	603.48	639.95	920.96	836.91
Difference	\$0	\$0	\$0	-\$133.69	-\$44.10
Wheat Ridge ICF/IID					
	2008	2009	2010	2011	2012
Final Retrospective Reimbursement Rate Applied in Subsequent Fiscal Year	\$512.74	\$642.67	\$640.00	\$603.51	\$606.13
Average Daily Cost per Client Calculated by Accounting Firm	512.74	642.67	703.41	603.52	572.37
Difference	\$0	\$0	-\$63.41	-\$0.01	\$33.76
Source: Office of the State Auditor's analysis of documents and data provided by the Department of Health Care Policy and Financing.					

As shown in the table above (yellow highlights), for Grand Junction, the Department requested and received retrospective reimbursement rates for Fiscal Years 2011 and 2012 that were lower than the cost-based rates calculated by the contracted accounting firm. For Wheat Ridge, the Department requested and received a rate for Fiscal Year 2010 that was similarly lower than the rate calculated by the contracted accounting firm. These are the same years for which we found that the respective regional centers did not receive sufficient revenue to cover their actual costs. Additionally, as shown in the blue-highlighted box, for Fiscal Year 2012, the Department requested and received a rate for Wheat Ridge that was higher than the accounting firm's cost-based rate. The Department reports that it requested this higher rate for Wheat Ridge to cover a provider fee for Fiscal Year 2012 that was not included in the accounting firm's calculation because it was not paid until the following fiscal year.

The table above also shows significant fluctuations in the per-client cost of care at each regional center that are due, in part, to operational and licensing changes. For example, a partial reason Grand Junction's per-client costs in Fiscal Year 2011 increased compared with the prior year is that the number of clients residing at

Grand Junction decreased more rapidly than overall costs when Grand Junction closed its skilled nursing facility unit in April 2010. Also, Wheat Ridge's per-client costs changed significantly between Fiscal Years 2009 and 2010 partly because it converted 10 of its 14 waiver-funded homes to ICF/IID facilities during Fiscal Year 2010; the remaining four homes were converted on the first day of Fiscal Year 2011.

We identified two main reasons for the Department not requesting retrospective reimbursement rates to match regional center costs. First, the Department was pursuing the following priorities in its rate requests that conflicted with the purpose of covering costs:

- **Help HCPF avoid overspending its regional center appropriation.** In May 2011, the Department requested a low retrospective reimbursement rate of \$640 for Wheat Ridge for Fiscal Year 2010 to protect HCPF against overspending its regional center appropriation for Fiscal Year 2011. According to the Department, it did not believe it needed the additional revenue from such an adjustment during the then-current fiscal year to pay current-year expenses, and so it requested a lower retrospective reimbursement rate for Wheat Ridge. However, it is not clear that HCPF would have overspent its appropriation, since HCPF ultimately reverted more than \$741,000 that was budgeted for the regional centers in Fiscal Year 2011.
- **Keep reimbursement rates low.** Grand Junction's daily cost per client of \$920.96 for Fiscal Year 2011 represented an increase of about 44 percent over the prior year. Rather than requesting the full Medicaid reimbursement rate it needed to cover Grand Junction's costs for that year, the Department limited the retrospective rate it requested for Grand Junction to \$787.27, or an increase of 23 percent over the prior year rather than the 44 percent increase it needed to cover costs. The Department calculated this new rate by determining the amount of increase that could be offset by a corresponding reduction in Wheat Ridge's rate, which occurred because Wheat Ridge's daily cost per client had declined between Fiscal Years 2010 and 2011. We recognize that the Department has an interest in keeping the daily costs of care to a minimum. However, artificially capping the retrospective rate so that it does not cover the prior year's actual costs will not result in a lowering of costs—either for the prior year or for the current year.
- **Avoid major shifts in annual revenue totals.** In April 2013, the Department requested that HCPF apply a retrospective reimbursement rate of \$792.81 for Grand Junction for Fiscal Year 2012. Department staff reported that this rate was calculated to ensure that Grand Junction would

receive about the same amount of revenue during the then-current fiscal year as it received during the prior year, inclusive of retrospective rate adjustments. However, our analysis shows that prior-year revenue is not an accurate benchmark of actual costs in either the prior year or the current year.

Second, we found errors in the Department's calculations for the retrospective rates it requested in April 2013 for Fiscal Year 2012. Specifically, during Fiscal Year 2013, the Department determined that it would need to request higher retrospective rates for Fiscal Year 2012 reimbursements to secure enough revenue to cover a reinstated provider fee that the regional centers would have to pay HCPF. This provider fee had been suspended during Fiscal Year 2012. Department staff reported that they calculated the retrospective rates for both Wheat Ridge and Grand Junction for Fiscal Year 2012 so as to provide additional revenue in Fiscal Year 2013 to cover the \$3.7 million in provider fees that the Department needed to pay to HCPF. However, we found no indication that the Department included the provider fee in the rate it requested for Grand Junction. For Wheat Ridge's Fiscal Year 2012 rate, we found the Department included the provider fee but did not calculate the amount it needed to cover the provider fee on the basis of the number of resident days it reported for Fiscal Year 2012. As a result, we estimated that the reimbursement rate the Department requested was about \$0.60 per client per day more than what was needed to cover the amount that HCPF charged for Wheat Ridge's provider fee for Fiscal Year 2012 and therefore generated about \$27,000 more revenue than was needed to pay the provider fee.

In addition to the problems related to the Department's rate requests, we found a problem in the data the regional centers reported in their Medicaid cost reports, which HCPF's contracted accounting firm relies on to calculate the average daily costs per client for the ICF/IID facilities. According to Department staff, the rate that HCPF's contracted accounting firm calculated to reflect Wheat Ridge's average daily cost per client for Fiscal Year 2012 was incorrect because Wheat Ridge had reported extra days on its Medicaid cost report that are not reimbursable by Medicaid, such as time that clients were in the hospital, in jail, or on extended leave with family. The Department corrected for this error when it calculated the retrospective rate for Fiscal Year 2012 that it requested in April 2013, but it did not revise Wheat Ridge's Medicaid cost report to show the correct number of resident days. We reviewed Wheat Ridge's policy on management and reporting of census and statistical information and found that it does not clarify which days should be reported on the Medicaid cost reports.

In general, the concerns we identified in the Department's reimbursement rate calculations indicate a need for the Department to develop a process, which

currently does not exist, for secondary review of the method and calculations used to ensure mathematical accuracy and appropriateness.

Finally, while the Department is ultimately responsible for ensuring the soundness of its rate requests, HCPF also bears responsibility for ensuring that rate requests are fully justified because statute requires HCPF to reimburse the regional centers for actual costs. If the Department requests reimbursement rates that conflict with the average daily costs calculated by HCPF's contracted accounting firm, then HCPF has a responsibility to ensure that the Department applied a sound methodology and calculated its requested rates correctly. HCPF staff reported that, due to its limited resources, HCPF relied on the Department to exercise due diligence in ensuring that the regional centers' costs were fully reimbursed by Medicaid and did not evaluate the Department's methodology in calculating reimbursement rates for the regional centers.

Why does this problem matter?

When the Medicaid reimbursement rates for the two ICF/IID-licensed regional centers are not sufficient to cover the costs of operating those centers, it matters for the following reasons:

- **Unsustainable balancing of revenues.** Currently, the regional centers, taken together, are solvent because revenue shortfalls at one regional center tend to be offset by surpluses at another. For example, for Fiscal Years 2011 and 2012, Pueblo's revenue surpluses helped offset Grand Junction's revenue shortfalls. However, starting in Fiscal Year 2014, the General Assembly has begun breaking out the regional centers' appropriations into separate line items in the Long Bill, which will reduce the Department's flexibility in managing reimbursement rates that do not align with costs. The new budget format allows the Department to transfer no more than 5 percent of the regional centers' total funding among the regional centers without seeking a supplemental appropriation.
- **State General Fund may cover Medicaid-allowable expenses.** By requesting retrospective reimbursement rates that are lower than the actual daily cost per client, the Department risks incurring costs that should be funded by Medicaid but that are not. It is important to ensure that all Medicaid-allowable expenses are being covered by Medicaid dollars, which carry a 50 percent federal match to the State's contribution. For example, if Pueblo had not had a budget surplus in Fiscal Year 2012, then the Department might have needed to use 100 percent State General Fund dollars to cover Grand Junction's \$1.26 million deficit for its Fiscal Year 2012 ICF/IID services.

- **Lack of transparency.** It is important for decision makers and taxpayers to have access to the true cost of services. In response to recent requests for information from the JBC regarding regional center costs, the Department has reported reimbursement rates as reflective of daily costs per client. However, our analysis shows that the reimbursement rates are not reflective of actual daily costs per client.

(CFDA No. 93.778; Medical Assistance Program; Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

(See Recommendation Nos. 2013-70 and 2013-71 to the Department of Human Services on pages III-267 and III-268.)

Recommendation No. 2013-29:

The Department of Health Care Policy and Financing should implement a review and approval process for the Medicaid reimbursement rates submitted by the Department of Human Services (Department) that includes comparing the calculations from the contracted accounting firm with the calculations made by the Department to ensure the requested rates align with costs, as required by statute and rule.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: December 2013.

The Department of Health Care Policy and Financing (HCPF) will implement a review and approval process for Medicaid ICF/IID rates submitted by the Department of Human Services. Through this process, the Department of Human Services will determine a prospective interim rate each fiscal year until a final rate becomes available for state-owned ICF/IIDs. The interim rate is the responsibility of Department of Human Services' staff and their determination will be dependent on the most up-to-date cost of operation information. HCPF will perform a review and approve documentation used in the determination of the interim rate. HCPF review will include a comparison of the Department of Human Services' interim prospective rate and the accounting firm's retrospective rate. Then, with the finalization of each facility's cost report and the determination of the retrospective audited per diem rate, ICF/IID payments will be adjusted to the retrospective per diem rate that reflects the actual cost of operation.

Provider Service Fee Payments

Statute [Section 25.5-6-204(1)(c), C.R.S.] authorizes HCPF, as the administrator of Medicaid in Colorado, to assess and collect an annual provider service fee (provider fee) from both privately owned and State-operated ICF/IID facilities “for the purposes of maintaining the quality and continuity of services.” As operators of ICF/IID-licensed Medicaid facilities, both the Wheat Ridge and Grand Junction Regional Centers are required to pay this provider fee. The State receives a 50 percent federal Medicaid match on the provider fee revenue that HCPF collects. According to statute, the total amount HCPF can collect through the provider fee may not exceed 5 percent of the total aggregated costs incurred during the same fiscal year by all the facilities that pay the fee.

In Fiscal Year 2012, the collection of the ICF/IID provider fee was temporarily suspended due to concerns over whether the State was assessing the fee uniformly for all facilities, as required by federal regulations. Specifically, the provider fee had not been assessed for the one private provider in the state that is licensed as an ICF/IID. In addition, HCPF determined that fees had been collected from the regional centers in Fiscal Year 2010 in excess of 6 percent of their revenues, which is a limit imposed by federal regulations. In consultation with CMS, HCPF developed a corrective action plan that involved returning all excess fees that were collected between Fiscal Years 2004 and 2011 and changing the fee assessment process to ensure that all ICF/IID providers are assessed the fee using the same method. During the 2013 Legislative Session, the General Assembly implemented these changes by passing Senate Bill 13-167, which also appropriated funds for Fiscal Years 2013 and 2014 for the Wheat Ridge and Grand Junction Regional Centers to pay the provider fee. Because the provider fee had been suspended during Fiscal Year 2012, the regional centers’ appropriation for Fiscal Year 2013 was increased to allow them to pay HCPF the fee for 2012 retrospectively during Fiscal Year 2013.

For its first collection of the ICF/IID provider fee under the new legislation for both Fiscal Years 2012 and 2013, HCPF developed a per-client daily fee rate, which it applied to all ICF/IID-licensed facilities on the basis of the total resident days each had reported for Fiscal Year 2011. HCPF calculated this per-client daily fee rate in such a way that, once applied to all the facilities, the total fees collected per annum would be about 5 percent of the facilities’ aggregated total costs, which is the maximum amount statute allows HCPF to collect.

What audit work was performed and what was the purpose?

The purpose of our audit work was to determine whether the Department paid the correct Medicaid provider fee amounts for each ICF/IID-licensed regional center for Fiscal Years 2012 and 2013. We compared records in COFRS for both the Department and HCPF that showed the ICF/IID provider fees that the Wheat Ridge and Grand Junction Regional Centers paid in Fiscal Year 2013 to documentation showing the provider fee amounts that HCPF had billed each regional center. We reviewed documentation of communications between HCPF and the Department regarding the provider fee amounts that each regional center was required to pay and interviewed Department and HCPF management and staff about how the fee amounts were calculated and paid.

How were the results of the audit work measured?

Uniform fee collection method. As a condition for approving the State's plan to re-implement the provider fee during Fiscal Year 2013, CMS required that the fee collection be "broad-based and uniform" in accordance with federal regulations. According to federal regulations (Permissible Health Care-Related Taxes, 42 C.F.R., pt. 433.68), a state may collect a "health care-related tax," such as a provider fee, without incurring a reduction in federal Medicaid matching funds if the taxes are "broad-based" and "uniformly imposed throughout a jurisdiction." This regulation further specifies that a "broad-based" tax is one that is "imposed on at least all health care items or services in the class [e.g., all ICF/IID services] or providers of such items or services [e.g., all ICF/IID providers] furnished by all non-Federal, non-public providers in the State, and is imposed uniformly..." Federal regulations recognize several ways in which a health care-related tax, such as a provider fee, may be imposed uniformly. For example, one way is for the tax to be imposed "on the basis of the number of beds (licensed or otherwise) of the provider [such that] the amount of the tax is the same for each bed of each provider" [42 C.F.R., pt. 433.68(d)(1)(ii)].

As the State's Medicaid agency, HCPF is responsible for ensuring that the processes for assessing and collecting the Medicaid provider fee are uniform, in compliance with federal regulations and CMS requirements. Thus, once HCPF determines the provider fee amounts that each regional center should pay, the Department should pay the amounts charged by HCPF.

Method for disputing fees charged or billing. State Fiscal Rules outline procedures for state agencies to follow when disputing a fee or charge billed by another state agency. Specifically, Rule 2-6 states that the agency disputing the charge shall notify the agency providing the goods or services and attempt to resolve the dispute; the chief executive officers of these agencies shall assist in the resolution, if necessary; and if the agencies are unable to reach a resolution,

then the agency disputing the charge shall petition the State Controller to resolve the dispute.

What problem did the audit work identify?

We found that the Department did not pay the exact Medicaid provider fee amounts that HCPF billed the Wheat Ridge and Grand Junction Regional Centers for Fiscal Years 2012 and 2013 and, therefore, HCPF's provider fee collections did not comply with federal regulations. The following table shows the provider fee amounts that HCPF billed each regional center and the private ICF/IID provider compared with the fee amounts that each actually paid.

Provider Fee Billed Amounts Compared with Fee Payments for The Regional Centers' ICF/IID Facilities and the Private ICF/IID Provider Fiscal Years 2012 and 2013¹			
	Grand Junction (ICF/IID)	Wheat Ridge (ICF/IID)	Private Provider (ICF/IID)
Provider Fee Rate that HCPF Applied	\$32.37/day	\$32.37/day	\$32.37/day
Resident Days Reported by the Facility for Fiscal Year 2011	13,801	43,880	7,073
Provider Fee Amount that HCPF Billed for Fiscal Years 2012 and 2013	\$893,476	\$2,840,792	\$457,906
Provider Fee Amount Actually Paid by the Facility for Fiscal Years 2012 and 2013	\$1,007,357	\$2,726,908	\$457,906
Difference	\$113,881	-\$113,884	\$0
Average Provider Fee Rate Based on the Amount Paid	\$36.50/day	\$31.07/day	\$32.37/day
Source: Office of the State Auditor's analysis of data from the Colorado Financial Reporting System (COFRS) and documents provided by the Department and HCPF.			
¹ During Fiscal Year 2013, HCPF assessed 2 years of provider fees for the ICF/IID-licensed facilities to cover Fiscal Years 2012 and 2013.			

As shown in the table, although the Department paid almost exactly the total amount in provider fees that HCPF billed for Wheat Ridge and Grand Junction, combined, for Fiscal Years 2012 and 2013, the provider fee amounts that the Department paid for each of the two regional centers individually differed from the amounts HCPF billed. Conversely, we found that the private provider that is required to pay the ICF/IID provider fee paid the exact amount that HCPF billed for Fiscal Years 2012 and 2013. Therefore, the fees that HCPF collected from the private provider were based on that provider's bed utilization for Fiscal Year 2011, whereas the provider fees that HCPF collected from each regional center

were not. In other words, the ICF/IID provider fees for Fiscal Years 2012 and 2013 were not applied uniformly as required by federal regulations.

Why did the problem occur?

Overall, we found that the Department paid different amounts than what HCPF billed for the ICF/IID provider fee because it did not agree with HCPF's method for calculating the fee amounts. Rather than following the process outlined in State Fiscal Rules for disputing payments between state agencies, the Department applied alternative methods that it believed HCPF should have used. Department staff disagreed with HCPF's method of applying a per-client daily rate to the number of resident days that each public and private ICF/IID-licensed facility reported for Fiscal Year 2011. Therefore, shortly before the close of Fiscal Year 2013, when the Department paid HCPF the provider fees for the Wheat Ridge and Grand Junction regional centers, the Department paid amounts that equaled about 5 percent of each regional center's total costs for Fiscal Year 2012 because Department staff believed the provider fee should be calculated based on a flat percentage of each facility's Medicaid-reimbursable costs, and statute allows HCPF to collect up to 5 percent of all the providers' aggregated costs. Further, for the Fiscal Year 2013 provider fees, the Department applied an additional method because the fiscal year had not yet closed and the Department did not know the final total costs for each regional center. Specifically, for the Fiscal Year 2013 provider fees, the Department paid amounts for each regional center based on the number of resident days each facility had reported so far that year. HCPF management reported to us that federal regulations prevent it from assessing the provider fee according to the methods the Department used.

Senior Department managers reported that they approved the plan to pay the provider fee amounts differently than what was billed because, in the aggregate, the total amount that was ultimately paid was the same as what HCPF billed. From an accounting perspective, the total provider fees paid by the Department for the two regional centers essentially equaled the total amount in fees that HCPF assessed for the two centers for Fiscal Years 2012 and 2013. However, the Department's fee payments per facility did not follow a uniform assessment method, so the State cannot demonstrate compliance with federal Medicaid regulations.

In addition, according to Department documentation, the Department notified HCPF staff about its plan to use an alternative method to pay the provider fee for the regional centers. HCPF staff reported to us that they were not aware of the discrepancy in the provider fee payments until our audit. HCPF's regular process for reconciling its fee billings and collections had not identified that the Department had paid incorrect provider fee amounts for each regional center

because HCPF's reconciliations checked whether the total in fees paid by the Department (both regional centers combined) matched the total billed.

Why does this problem matter?

The ICF/IID provider fee allowed the State to access about \$2.1 million in federal Medicaid matching funds in Fiscal Year 2013 that would not have been available without the fee. According to HCPF management, by applying an alternative method to its payments, which caused HCPF's fee collection in Fiscal Year 2013 to be non-uniform and, therefore, noncompliant with federal regulations, the Department may have jeopardized these federal matching funds. Specifically, CMS could require HCPF to pay back the federal matching funds that the State received as a result of the provider fee. Also, if the Department continues to apply alternative methods in its payments of the ICF/IID provider fees for Wheat Ridge and Grand Junction, future federal matching funds could be at risk.

(CFDA No. 93.778; Medical Assistance Program; Cash Management.
Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-30:

The Department of Health Care Policy and Financing should implement procedures to verify that it collects the Intermediate Care Facility for Individuals with Intellectual Disabilities provider service fee amounts from each provider that it bills.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: June 2014.

The Department of Health Care Policy and Financing will update its Department of Human Services Medicaid-funded activity line item crosswalk to include a clear review and approval process for the Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID) provider service fee to ensure the appropriate amounts are collected from each provider it bills.

Department of Health Care Policy and Financing

Prior Recommendations Material Weaknesses and Significant Deficiencies Not Remediated by the Department As of June 30, 2013

The following recommendations relating to deficiencies in internal control classified as material weaknesses and/or significant deficiencies were communicated to the Department in the previous year and have not been remediated as of June 30, 2013, because the implementation dates are in a subsequent fiscal year. These recommendations can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Single Audit Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by the Department
2013-31	2012-27	Controls Over Provider Eligibility <i>Significant Deficiency</i>	a. [1] b. March 2016 c. March 2016
2013-32	2012-32	Reliability of Provider Fee Model Data <i>Significant Deficiency</i>	December 2013
2013-33	2012-34	Information Technology Security <i>Significant Deficiency</i>	a. [1] b. October 2013
2013-34	2012-36 and 2011-26	Provider Eligibility <i>Material Weakness</i>	March 2016
2013-35	2012 -7 and 2011-29	Other Health Insurance and the Children's Basic Health Plan Program <i>Material Weakness</i>	June 2016

^[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. See Section IV. Prior Recommendations of this report.

Department of Higher Education

The Department of Higher Education was established under Section 24-1-114, C.R.S., and includes all public higher education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Commission on Higher Education, the Colorado Student Loan Program, 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 – Colorado Springs
- **Board of Governors of the Colorado State University System**
Colorado State University
Colorado State University – Pueblo
Colorado State University – Global Campus
- **Trustees of the University of Northern Colorado**
University of Northern Colorado
- **Trustees of the Colorado School of Mines**
Colorado School of Mines
- **State Board for Community Colleges and Occupational Education**
13 community colleges
- **Trustees of Adams State University**
Adams State College
- **Trustees of Fort Lewis College**
Fort Lewis College
- **Trustees of Colorado Mesa University**
Colorado Mesa University

- **Trustees of Metropolitan State University of Denver**
Metropolitan State College of Denver
- **Trustees of Western State Colorado University**
Western State College

Board of Regents of the University of Colorado

Organization and Administration

The University of Colorado (University) was established on November 7, 1861 by 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 (CU-Boulder)
- University of Colorado – Denver | Anschutz Medical Campus
- University of Colorado - Colorado Springs (UCCS)

The three campuses comprise 26 schools and colleges, which offer 132 fields of study at the undergraduate level and 194 at the graduate level, offering 290 bachelor and master's degrees, along with 98 doctorates offered.

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

The Board of Regents appoints the President of the University. The President is the chief executive officer of the University. 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. The President is the chief academic officer of the University, 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, responsible to the President for the conduct of the affairs of their respective campuses in accordance with the policies of the Board of Regents.

Enrollment, tuition, and faculty and staff information is presented on the next page. The information was obtained from the Budget Data Book for the respective fiscal years, prepared by the University for the Colorado Department of Higher Education.

The following comment was prepared by the public accounting firm of CliftonLarsonAllen LLP, which performed the Fiscal Year 2013 audit work at the University of Colorado.

Student Financial Aid Cluster

Special Tests – Return of Title IV Funds

The purpose of Federal Student Financial Aid (SFA) Programs (Title IV) is to provide assistance to eligible students attending institutions of postsecondary education. During Fiscal Year 2013, the University expended approximately \$452 million of federal financial assistance for the Student Financial Aid programs. The programs within this cluster that are administered by the U.S. Department of Education are authorized by Title IV of the Higher Education Act of 1965, as amended, and collectively are referred to as the “Title IV programs.” When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the cumulative amount of Title IV aid earned by the student as of the student’s withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of withdrawal, the institution must return the excess disbursement to the U.S. Department of Education. The institution is responsible for determining the student’s date of withdrawal. The affected institution is required to deposit or transfer returns of Title IV funds into the federal SFA account or to initiate an electronic fund transfer to the U.S. Department of Education as soon as possible, but no later than 45 days after the date of the student’s withdrawal.

What was the purpose of the audit work?

We performed procedures required by the federal Office of Management and Budget (OMB) *Circular A-133* and related 2013 Compliance Supplement for the Student Financial Aid Cluster. Specifically, we performed testing of CU-Boulder’s, CU Denver’s, and UCCS’ calculations of return of Title IV funds to

determine whether the University of Colorado returned Title IV funds in the proper amount and in a timely manner for students.

What audit work was performed and how were results measured?

In Fiscal Year 2013, we tested processes for returning Title IV funds at CU-Boulder, CU Denver, and UCCS. These three campuses disbursed a total of approximately \$171 million, \$189 million, and \$62 million, respectively, in Title IV funds during Fiscal Year 2013. We selected a sample of 62 Title IV recipients among the three campuses described above, who withdrew, dropped out, or never attended during the audit period. Our testing procedures included ensuring that the refunds of Title IV funds were calculated correctly and if the calculation resulted in a return of Title IV funds, that the funds were returned within the 45-day requirement. Of the recipients selected for testing, 23 resulted in a refund of Title IV funds.

What problem did the audit work identify?

At CU Denver, one of the Title IV refunds tested was returned 57 days after the student's withdrawal date. All other tested refunds at CU Denver, CU-Boulder, and UCCS were calculated correctly and returned within the 45-day requirement.

Why did the problem occur?

CU Denver reported that there was a change in CU Denver staff responsible for processing the return of Title IV funds. Although internal review processes exist to check the accuracy of the calculation, processes were not in place to review whether the funds were in fact returned to the U.S. Department of Education. As a result, staff did not perform follow up to ensure that excess funds had been returned within 45 days after the date of the student's withdrawal.

Why does this problem matter?

CU Denver failed to return Title IV funds within the required time frame; therefore, the University of Colorado was out of compliance with federal program regulations.

(CFDA Nos. 84.007, 84.032, 84.033, 84.063, 84.268, 84.375, 84.376, 84.379, 93.364, 93.342, 93.407, 93.408, 93.925; Federal Student Financial Aid Cluster; Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-36:

The University of Colorado Denver should implement concurrent quality controls to ensure returns of Title IV funds are completed within 45 days after the date of the student's withdrawal.

University of Colorado Response:

Agree. Implementation date: July 2013.

As a result of the prior year finding, the Financial Aid Office moved responsibility for the return of Title IV funds from a 40 percent staff person to a full-time staff person in August 2012 and ensured proper training. Supervision of the process was moved to the Senior Associate Director. The student information system (ISIS) was used to compile data and run the calculations that had previously been external to ISIS. ISIS allows better tracking of dates. To ensure timeliness, retrospective audits began in September 2012, to test the timeliness and calculation accuracy. These audits are performed by the Finance Office, which is external to the Financial Aid Office.

After the internal audit process identified some ongoing accuracy and timeliness issues, the Financial Aid Office applied a position to monitor the full-time person's calculations and timeliness. In addition, the Finance Office started ensuring that the internal audits were occurring prior to the end of the return timeline; therefore becoming prospective rather than retrospective. The Financial Aid Office reviews and the Finance Office audits now cover 100 percent of the return of Title IV fund calculations and are 100 percent prospective, allowing for corrective action of the issue, if necessary, within the specified timeline.

Colorado State University**Organization and Administration**

The institutions that compose the Colorado State University System (System) are established in Title 23, Colorado Revised Statutes. The Board of Governors (Board) has control and supervision of three distinct institutions: Colorado State

University (a land-grant university), Colorado State University – Pueblo (a regional, comprehensive university) and Colorado State University – Global Campus (an on-line university).

The 15-member Board consists of:

- Nine voting members appointed by the Governor and confirmed by the Senate for 4-year terms.
- Six advisory members representing the student bodies and the faculty councils for each of the three institutions, elected for 1-year terms.

The Board administers the State Board of Agriculture Fund located in the State Treasury. The Board is authorized to set tuition, pay expenses, and hire officials. The chief academic and administrative officers are the Chancellor of the System and the President of each institution.

Colorado State University

In 1870, the Territorial Council and House of Representatives of the Territory of Colorado created the Agricultural College of Colorado (College). When the Territory became a state in 1876, the College was placed under the governance of the State Board of Agriculture.

The College began admitting its first students in 1879. It was also designated that year as Colorado's land-grant college and recipient of federal endowment support under the Morrill Act of 1862. Subsequent federal legislation led to the establishment of the Agricultural Experiment Station and the Extension Service of the College.

State legislation also made the College responsible for the Colorado State Forest Service. Following several name changes, the College became Colorado State University in 1957. In this report, the terms Colorado State University and CSU refer to Colorado State University – Fort Collins.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2013 audit work at the Colorado State University.

Return of Title IV Funds (Student Financial Aid Cluster): Colorado State University – Global Campus

Federal Title IV – Student Assistance funds are awarded to a student under the assumption that the student will attend school for the entire period for which the assistance is awarded. When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance (Title IV funds) that the student earned (amount earned) as of the student’s withdrawal date. CSU-Global distributed approximately \$42.6 million in Title IV funds during Fiscal Year 2013.

What was the purpose of the audit work?

The purpose of the audit work was to review the System’s compliance with the special tests and provisions compliance requirement related to attendance with respect to the federal return of Title IV grant or loan assistance.

What audit work was performed and how were results measured?

The audit work consisted of a review of 60 student files sampled from a population of CSU-Global students who withdrew during the fiscal year. Federal regulations mandate that when a student withdraws, any unearned funds must be returned to the Federal Department of Education no later than 45 days after the date of the institution’s determination that the student withdrew.

What problem did the work identify?

We did not note any questioned costs; however, in seven of the 60 instances, there was no documentation of supervisory review or approval of the return of Title IV calculations. In addition, we noted eight instances in which CSU-Global did not return funds within the required 45-day time frame. The funds were returned anywhere from 47 to 214 days after the student withdrew. We also noted one instance in which CSU-Global did not perform a post-withdrawal disbursement within the required 30-day time frame.

Why did the problem occur?

In the instances noted above where the funds were not returned or disbursed timely, there was a delay in return due to using the “last date attended” method instead of the midpoint method for determining withdrawal dates. This caused a backlog of calculations at the end of each term making it difficult to complete them in a timely manner to allow for timely return of funds.

Why does this problem matter?

Establishing and maintaining internal controls, such as supervisory review and approval by someone other than the preparer of return of Title IV calculations, is imperative to ensuring compliance with federal laws, regulations and program compliance requirements. Additionally, by not returning funds or disbursing funds within a timely manner, CSU-Global is in violation of Federal Department of Education requirements.

(CFDA Nos. 84.063, 84.268; Federal Pell Grant Program (PELL), Federal Direct Student Loans (DIRECT Loan); Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-37:

Colorado State University – Global Campus should implement an internal control procedure which ensures that Title IV funds are returned or distributed timely.

**Colorado State University – Global Campus
Response:**

Agree. Implementation date: July 2013.

CSU-Global addressed the finding of a significant deficiency in internal control over compliance in connection with the timely and accurate return of Title IV funds to its students as follows: July 2013, we changed the review process to ensure that there is a clear and documented difference between the person doing the calculation and the person reviewing the calculation. The process that was implemented requires that the person who completes the calculation closes out the activity which then triggers the review activity to the reviewer. Since the review activity was and has been triggered off of the individual completing the calculation, we implemented a secondary review process in which we pull weekly reports to determine who the withdrawn students are and follow up to ensure that the calculations are completed on time.

Davis-Bacon Act (Research and Development Grant Cluster): Colorado State University

What was the purpose of the audit work?

The purpose of the audit work was to review CSU's compliance with the Davis-Bacon federal compliance requirement.

What audit work was performed and how were results measured?

The audit work consisted of reviewing CSU's files for the two general contractors and six subcontractors for the RIC Image Suite funded by federal funds from the Research and Development Cluster. Recipients (i.e. direct recipients), such as CSU, of federal grants used to fund construction are required under the Davis-Bacon Act to obtain a copy of the payroll and a statement of compliance (certified payrolls) from all contractors or subcontractors working on construction contracts in excess of \$2,000 financed by federal assistance funds. Weekly certified payrolls are required for any week in which contract work is performed in order to determine that the contractors and subcontractors are paying wages not less than those established for the locality of the project (prevailing wage rates).

What problem did the work identify?

We identified one instance of a general contractor and four instances of subcontractors not submitting all required weekly payroll certifications to CSU. We noted that the four subcontractors were contracted by the same general contractor who did not submit all required certifications. Management indicated that they relied on the contractors to provide all required payroll certifications rather than implementing a tracking mechanism to ensure all contractors and subcontractors submitted proper documentation.

Why did the problem occur?

This lack of monitoring of contractors and subcontractors occurred due to a lack of adequate controls in place at CSU surrounding Davis-Bacon Act compliance requirements if funded by research and development funds.

Why does this problem matter?

Insufficient monitoring of contractor and subcontractor payroll certifications could result in noncompliance with these requirements and potential federal sanctions.

(CFDA No. 93.702; National Center for Research Resources, Recovery Act Construction Support; Davis-Bacon Act. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-38:

Colorado State University (CSU) should implement an internal control procedure which tracks and ensures that all payroll certifications required under the federal Davis-Bacon Act and funded through the Research and Development cluster are obtained from CSU's contractors and subcontractors for each week in which work is performed.

Colorado State University Response:

Agree. Implementation Date: April 2014.

The University will implement an internal control procedure that tracks and ensures that all payroll certification required under the Davis-Bacon Act are obtained from CSU's contractors and subcontractors for each week in which work is performed. The University will request certificates from contractors and subcontractors prior to making payments. The University will also ensure that staff are trained on the requirements under the Davis-Bacon Act and utilize a check list to ensure that requirements are met. The University will also review Davis-Bacon Act requirements with contractors and provide more direction and expectations in a written documentation to them.

University of Northern Colorado

Organization and Administration

Eighteen years after the City of Greeley, Colorado was founded in 1855, a movement was started to establish a "normal" school to supply teachers to the community and the State. The law creating the State Normal School, as the University of Northern Colorado (UNC or University) was first known, was eventually signed April 1, 1889. In 1911, the name was changed to Colorado State Teachers College. UNC retained that name until 1935 when it was renamed Colorado State College of Education. In 1957, another name change occurred making it the Colorado State College. The Act changing the name to the University of Northern Colorado became law May 1, 1970, thus making official

the University-level work which it has offered since 1929. The authority under which the University operates is Article 40 of Title 23, C.R.S.

The Board of Trustees is the governing body of the University and is composed of seven members, appointed by the Governor with the consent of the Senate, for four-year terms (effective for terms beginning July 1, 1987); with one faculty member elected by the faculty, and one student member elected by the student body. The University of Northern Colorado seeks to provide all students with a broad general education as well as preparation for selected professions within the fields of business, education, health services, music and related areas; and pre-professions such as pre-law, pre-medicine, and others. Historically, the principal emphasis has been preparing students for careers in education.

The following comments were prepared by the public accounting firm of Anderson & Whitney, PC, which performed the Fiscal Year 2013 audit work at the University of Northern Colorado.

Collection of Delinquent Federal Perkins Loans

The federal Perkins loan program is a revolving loan fund to provide low-interest loans to students with financial need. The University makes new loans to students from the proceeds of the collection of previous loans. No new federal contributions to the fund have been received in recent years. The University had a total of approximately \$9 million of Perkins loans outstanding to 3,000 borrowers at June 30, 2013. Borrowers for approximately 300 of the loans equaling \$470,000 were over four years delinquent in payments at that time.

What was the purpose of the audit work?

The purpose of the audit work was to review the University's compliance with federal grant requirements relating to the recovery of funds from delinquent Perkins loan borrowers.

What audit work was performed and how were results measured?

Federal regulations require the University to exercise due diligence in the collection of loans from defaulted borrowers. If collection agencies utilized by the University are not successful in collecting the loan, the loan is returned to the University where there must be an annual attempt to collect until the loan is recovered through litigation against the borrower, assigned to the U.S. Department of Education, or written off. The University generally does not write off loans at this stage. If collection efforts are unsuccessful, institutions are

encouraged to assign delinquent loans to the U.S. Department of Education for collection.

We reviewed the status of approximately 300 delinquent loans for which collection agency efforts were unsuccessful. The Federal Student Aid Handbook, Volume 6, Chapter 5, indicates that if collection procedures have not resulted in the repayment of a loan, the school must consider litigation against the borrower once every two years.

What problem did the work identify?

Our audit identified that the University did not assign delinquent Perkins loans to the U.S. Department of Education or document litigation considerations every two years as required, for any of the approximately 300 borrowers that were over four years delinquent as of June 30, 2013.

Why did the problem occur?

The problem has occurred because the University has not fully developed its delinquent Perkins loans collection procedures to address due diligence requirements when collection agencies are unsuccessful and the loan is returned to the University.

Why does this problem matter?

If full collection efforts are not undertaken, it is unlikely that delinquent loans will be collected, which reduces funds available for new loans to students.

(CFDA No. 84.038; Federal Perkins Loan (FPL) – Federal Capital Contributions; Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-39:

The University of Northern Colorado should revise its procedures for addressing delinquent Perkins loans to ensure that actions are taken, including that litigation considerations are made and documented at least every two years and that delinquent loans are assigned to the U.S. Department of Education, as determined appropriate.

University of Northern Colorado Response:

Agree. Implementation date: February 2014.

The University of Northern Colorado will review and revise its procedures for addressing delinquent Perkins loans to ensure that timely and appropriate actions are taken and documented. This includes ensuring that litigation considerations are made and documented at least every two years and that delinquent loans are assigned to the U.S. Department of Education, as determined appropriate. This review, documentation of procedures, and employee training will be completed by the end of February 2014.

Controls over the Return of Title IV Funds

The University participates in the Title IV programs of the U.S. Department of Education including Federal Pell Grants, Federal Supplemental Educational Opportunity Grants and Federal Direct Student Loans. Total federal Title IV assistance paid to students at the University of Northern Colorado in Fiscal Year 2013 was approximately \$90 million, including loans. Approximately 211 student financial aid recipients withdrew from the University during the year. When a financial aid recipient withdraws in the first 60 percent of a semester, University staff are required to perform a calculation to determine if the financial aid recipient or the University needs to return funds to the U.S. Department of Education Title IV programs.

What was the purpose of the audit work?

The purpose of the audit work was to review the University's compliance with respect to the return of Title IV grant or loan assistance calculations for the 211 aid recipients who withdrew from the University during Fiscal Year 2013.

What audit work was performed and how were results measured?

We tested a sample of 21 files out of the 211 student financial aid recipients who withdrew from the University during the fiscal year. We performed testing to determine whether the University has implemented adequate internal controls over the return of Title IV funds calculations. The 21 files tested represented a total of approximately \$28,000 of financial aid received.

Two counselors at the University are responsible for calculating the amount of funds earned and the amount to be returned, and reviewing the calculations

completed by the other counselor to ensure proper determinations are made. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student as of the date of the student's withdrawal determined by the institution, the excess distributed must be returned to the Title IV programs. Federal regulations require that institutions return Title IV funds to the U.S. Department of Education programs no later than 45 days after the date of the student's withdrawal as determined by the institution.

What problem did the work identify?

We identified problems with 2 (10 percent) of the 21 calculations we reviewed. In both cases, the students had withdrawn prior to spring break during the Spring 2013 semester; however the nine days of spring break were inadvertently included in the University's determination of total days in the semester for each of these students. This resulted in excess funds being returned to the programs. This error was not detected as there was no review performed on these two calculations by either another counselor or supervisor. These two determinations were completed during a vacation period of one counselor, and no further review was requested.

Why did the problem occur?

We found that the University does not have a formal policy in place for its supervisory review or maintenance of documentation of the review of Title IV refund calculations. The University's review process over these determinations is designed to function in a fully-staffed environment, and the problem occurred when a key individual in this process was absent.

Why does this problem matter?

Failure to properly calculate refunds in the timeline required increases the risk that Title IV funds will not be returned in accordance with federal regulations. The University may refund too much to the federal programs, as in these cases, or it may not refund enough funds.

(CFDA Nos. 84.063, 84.268; Federal Pell Grant Program (PELL), Federal Direct Student Loans (DIRECT Loan); Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Total Known Questioned Costs: The amount of excess funds returned was \$758 and \$270, for a total of \$1,028 for the two students combined.

Recommendation No. 2013-40:

The University of Northern Colorado should ensure that federal requirements for return of funds under federal Title IV programs are met by establishing a formal policy relating to its supervisory review process and maintenance of documentation of its supervisory reviews.

University of Northern Colorado Response:

Agree. Implementation date: December 2013.

The University will ensure that federal requirements for return of funds under federal Title IV programs are met. The University will ensure this by reviewing, improving and following its established formal policy and procedures. Specific attention relating to the supervisory review process and maintenance of documentation of its supervisory reviews will be reinforced. A formal policy and related employee training will be completed by December 31, 2013.

State Board for Community Colleges and Occupational Education

The State Board for Community Colleges and Occupational Education (Board) was established by the Community College and Occupational Education Act of 1967, Title 23, Article 60 of the Colorado Revised Statutes. The Board functions as a separate entity and, as such, may hold money, land, or other property for any educational institution under its jurisdiction. The statute assigns responsibility and authority to the Board for three major functions:

- The Board is the governing board of the state system of community and technical colleges.
- The Board administers the occupational education programs of the State at both secondary and postsecondary levels.
- The Board administers the State's program of appropriations to Local District Colleges (LDCs) and Area Vocational Schools (AVSs).

The Board consists of nine members appointed by the Governor to four-year staggered terms of service. The statute requires that Board members be selected so as to represent certain economic, political, and geographical constituencies.

The Colorado Community College System's (CCCS) 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 Board receives and distributes state appropriations for LDCs, AVSs, and school districts offering vocational programs.

The 13 colleges in the community college system are as follows:

College	Main Campus Location
Arapahoe Community College (ACC)	Littleton
Colorado Northwestern Community College (CNCC)	Rangely
Community College of Aurora (CCA)	Aurora
Community College of Denver (CCD)	Denver
Front Range Community College (FRCC)	Westminster
Lamar Community College (LCC)	Lamar
Morgan Community College (MCC)	Fort Morgan
Northeastern Junior College (NJC)	Sterling
Otero Junior College (OJC)	La Junta
Pikes Peak Community College (PPCC)	Colorado Springs
Pueblo Community College (PCC)	Pueblo
Red Rocks Community College (RRCC)	Lakewood
Trinidad State Junior College (TSJC)	Trinidad

The following comments were prepared by the public accounting firm of KPMG LLP, which performed the Fiscal Year 2013 audit work at the Colorado Community College System.

Controls over the Return of Title IV Funds:

Pueblo Community College (PCC) and Northeastern Junior College (NJC) participate in several federal student financial aid programs authorized under Title IV of the Higher Education Act of 1965 (Title IV), including Direct Loans, Pell, and Federal Work Study. Title IV establishes general rules that apply to student financial aid programs and requires that when a student who has received Title IV funds withdraws from an institution, the institution must determine the amount of Title IV aid that shall be returned to the federal government for Title IV programs. PCC distributed \$15,254,982 and NJC distributed \$2,494,952, in Title IV funds to students during Fiscal Year 2013.

What was the purpose of the audit work?

The purpose of the audit work was to assess the adequacy of PCC's and NJC's internal controls over and compliance with the return of Title IV funds to the U.S. Department of Education requirements when students who receive these funds withdraw from the institution.

What audit work was performed and how were results measured?

The audit work included reviewing a sample of 40 return calculations for the Title IV students who withdrew from both colleges during the Fiscal Year 2013, to determine whether adequate controls were implemented by the college to ensure Title IV funds were returned in compliance with federal regulations. Of the 40 items tested, 13 were from PCC, 14 were from NJC, and 13 were from Morgan Community College (MCC). Exceptions were identified at PCC and NJC; no exceptions were identified at MCC. When a recipient of Title IV grants or loan assistance withdraws from an institution during a payment period (the current semester for which the student has paid) or period of enrollment (if the student is enrolled in a nonstandard term) in which the recipient was in attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's date of withdrawal. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student as of the date of the student's withdrawal determined by the institute, the excess amount disbursed must be returned to the U.S. Department of Education. Federal regulations require that institutions return Title IV funds to the U.S. Department of Education no later than 45 days after the date of the student's withdrawal.

What problem did the work identify?

Overall, we identified at least one exception with 3 (7.5 percent) out of 40 return calculations we tested for students who withdrew. We noted the following specific exceptions as a result of our work:

- At PCC, out of 13 calculations tested, we identified one calculation for which PCC used incorrect information when calculating the amount of funds to be returned. Specifically, the tuition rate used was too low, which resulted in \$569¹ less Title IV funds being returned to the U.S. Department of Education than should have been, had the correct rate been used.
- At NJC, out of the 14 calculations tested, we identified two calculations that were performed incorrectly. In the first calculation, NJC used incorrect information when calculating the amount of funds to be returned. Specifically, the tuition rate used in the calculation was too high, resulting

in \$367 more Title IV funds being returned to the U.S. Department of Education than should have been, had the correct rate been used. In the second calculation, the required documentation for determining the withdrawal date and calculating the amount of funds that should be returned was not completed within the required 45 days of withdrawal notification. However, this did not affect the amount of funds returned as the student did not receive excess funds.

Why did the problem occur?

In general, the institutions did not have adequate processes in place for timely identification of withdrawing students by the institutions' respective directors of financial aid, who initiate the process for calculating whether Title IV funds must be repaid to the U.S. Department of Education. Additionally, the institutions did not have adequate supervisory reviews in place over of the return Title IV funds calculations to ensure the calculations were accurate.

Why does this problem matter?

Failure to properly calculate or initiate refunds in the timeline required increases the risk that Title IV funds will not be returned in accordance with federal regulations.

(CFDA Nos. 84.063, 84.268; Federal Pell Grant Program (PELL), Federal Direct Student Loans (DIRECT Loan); Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

¹Known questioned costs of \$569 assigned to the Student Financial Aid Cluster.

Recommendation No. 2013-41:

Pueblo Community College and Northeastern Junior College should implement internal controls to ensure that Title IV funds are returned to the federal government in the required timeframe, and the return of Title IV calculations are properly reviewed to ensure accuracy.

Colorado Community College System Response:

Agree. Implementation date: December 2013.

PCC has initiated in depth training for the advisor who processes the Return of the Title IV funding. The advisor attended training at the system

office specifically geared to Return of Title IV (R2T4) in July 2013. The PCC Advisor will also attend additional R2T4 training provided by Colorado Association of Financial Aid Administrators (CAFAA) in November 2013. The advisor has also discussed the possibility of having one-on-one training with System Office as well. As soon as training is complete, PCC will develop a step-by-step manual on the R2T4 process to aid in training individuals who may perform the job in the future. The Financial Aid Director will review a random sampling of the work performed at the end of each semester to check for any errors starting in December 2013.

NJC has implemented and will continue to conduct secondary reviews on all Return to Title IV calculations. NJC will also utilize system office resources by having them perform initial R2T4 calculation. The registrar will work with faculty by sending reminders regarding the importance of reporting students that have not attended classes to ensure a more timely reporting of student no-shows at the beginning of each semester.

Metropolitan State University of Denver

Organization

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 four 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 9 members appointed by the Governor of Colorado with the consent of the Senate, and a faculty and a student representative. The University offers 55 major fields of study and 82 minors through its School of Business; School of Letters, Arts and Sciences; and School of Professional Studies. Degrees include Bachelor of Science, Bachelor of Arts, Bachelor of Fine Arts, Bachelor of Music, Bachelor of Music Education, and three Masters. Academic bachelor programs range from the traditional, such as English, art, history, biology, and psychology, to business-related degrees in computer information systems, accounting and marketing, and professional-directed programs in nursing, healthcare management, criminal justice, premedicine, prelaw, and preveterinary science. Master programs include art in teaching, social work, and professional accountancy.

The following comments were prepared by the public accounting firm of KPMG LLP, which performed the Fiscal Year 2013 audit work at the University.

Controls over the Return of Title IV Funds:

The University participates in several federal student financial aid programs authorized under Title IV of the Higher Education Act of 1965 (Title IV), including Direct Loans, Pell, and Federal Work Study. Title IV establishes general rules that apply to student financial aid programs and requires that when a student who has received Title IV funds withdraws from an institution, the institution must determine the amount of Title IV aid that shall be returned to the federal government for Title IV programs.

What was the purpose of the audit work?

The purpose of the audit work was to assess the adequacy of the University's internal controls over, and compliance with, the return of Title IV funds to the U.S. Department of Education (ED) as required by the Office of Management and Budget's *Circular A-133*, when students who receive these funds withdraw from the institution.

What audit work was performed and how were results measured?

We selected a sample of 35 Title IV recipients who withdrew from the University during Fiscal Year 2013 to determine whether adequate controls were implemented by the University to ensure Title IV funds were returned in compliance with federal regulations. Federal regulations mandate that when a student withdraws, any unearned funds must be returned to ED no later than 45 days after the date of the student's withdrawal.

What problem did the work identify?

We identified 3 (9 percent) out of 35 return calculations tested for students who withdrew which were instances of noncompliance. In each of the three instances, the University used incorrect information when calculating the amount of funds to be returned. Specifically, the tuition rate used was too low, which resulted in \$1,032¹ less Title IV funds being returned to ED than should have been returned, had the correct rate been used.

Why did the problem occur?

The University did not have adequate supervisory reviews in place over the return of Title IV funds calculations to ensure that both the calculations and data used in

the calculations were accurate. Specifically, the University does not have a process in place to review 100 percent of the calculations, and evidence of reviews that were performed is not maintained.

Why does this problem matter?

Failure to properly calculate or initiate refunds in the timeline required increases the risk that Title IV funds will not be returned in accordance with federal regulations.

(CFDA Nos. 84.063, 84.268; Federal Pell Grant Program (PELL), Federal Direct Student Loans (DIRECT Loan); Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

¹Known questioned costs of \$1,032 assigned to the Student Financial Aid Cluster.

Recommendation No. 2013-42:

Metropolitan State University of Denver should implement appropriate internal controls to ensure that all applicable return of Title IV funds calculations are properly reviewed by someone other than the preparer to ensure accuracy and that evidence of the review is maintained.

Metropolitan State University of Denver Response:

Agree. Implementation date: July 2013.

This issue related to the calculation of Colorado Opportunity Funds (COF) and how they interplay with the institutional charges. With our process, staff make the assumptions that each student receives the full COF payments for the credit hours they were enrolled in. In these cases, for each of the three students, the COF payment was reduced due to the students nearing or reaching their maximum of 145 hours on COF. To address this issue, we have revised our training and added staff to provide training and compliance oversight. Additionally, we have updated our policies and procedures, and will randomly audit 20 percent of the files to ensure that we are calculating returns accurately.

Management Review Controls over Disbursements and Borrower Data Transmission

The University is required to have controls in place over each compliance requirement applicable to the Student Financial Aid program.

What was the purpose of the audit work?

The purpose of the audit work was to assess the design and implementation and operating effectiveness of the University's internal controls over, and compliance with, the disbursement and borrower data transmission compliance requirements as prescribed by the Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*.

What audit work was performed and how were results measured?

We tested the design and implementation of the review of disbursement of financial aid dates within the Banner system. For disbursements to or on behalf of students, University management reviews the disbursement of financial aid dates established in the Banner system to ensure they agree to the approved institutional calendar and are in compliance with U. S. Department of Education requirements for disbursing student financial aid payments.

For the borrower data transmission and reconciliation compliance requirement the University is required to reconcile the School Accounts Statements (SAS) to the institution's financial records. We tested the design and implementation of the control of the reconciliation of the SAS. Each month, the Common Origination Distribution System provides institutions with a SAS data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records.

What problem did the work identify?

Management did not maintain documented evidence that the review of the disbursement dates established in the Banner system occurred. Additionally, management did not maintain documented evidence that a reconciliation of the SAS was performed or reviewed. While no evidence of the performance of the control was maintained, no instances of noncompliance were identified in the compliance testwork performed.

Why did the problem occur?

The University does not have policies and procedures in place to ensure that evidence of the review of disbursement dates and the completion of the SAS reconciliations is maintained to document that the control was performed.

Why does this problem matter?

Failure to maintain documented evidence of the performance of management review and reconciliation procedures increases the risk of material noncompliance in the Student Financial Aid program.

(CFDA Nos. 84.063, 84.268; Federal Pell Grant Program (PELL), Federal Direct Student Loans (DIRECT Loan); Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-43:

Metropolitan State University of Denver should implement policies and procedures to ensure documented evidence of review of disbursement dates established in the Banner system is maintained. Additionally, the University should implement policies and procedures to document both the performance and review of the School Accounts Statements (SAS) reconciliation.

Metropolitan State University of Denver Response:

Agree. Implementation date: July 2013.

The Office of Financial Aid & Scholarships will implement a process to ensure documented evidence of review of disbursement dates established in the Banner system. We will maintain email threads to document the review of our disbursement dates. Additionally, we will implement a process to document both the performance and review of the SAS reconciliation files. We will maintain email threads to document that these files are being reviewed.

Controls over Accuracy of Enrollment Reporting

The University participates in the Student Financial Aid program. Under the loan programs, schools must complete and return within 30 days of the Enrollment Reporting roster file from the U. S. Department of Education. Once received, the

University must update the roster file for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the National Student Loan Data System (NSLDS) website. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

Unless the University expects to complete its next enrollment reporting roster within 60 days, the University must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

The University accesses the NSLDS website and creates the Enrollment Reporting Summary Report. These reports include the dates the roster files were sent by the University and returned, the number of errors included within the report submission that required correction, date and number of online updates to be made, and the number of letters sent for overdue enrollment reporting rosters.

What was the purpose of the audit work?

The purpose of the audit work was to assess the University's compliance with enrollment reporting requirements as required by the Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*.

What audit work was performed and how were results measured?

We selected a sample of 25 students from the Enrollment Reporting Summary Report generated from the NSLDS website who either graduated from, withdrew from, dropped out of, or enrolled but never attended the University during Fiscal Year 2013 to determine whether the information per the NSLDS website agreed to the students' academic files.

What problem did the work identify?

We identified instances of non-compliance with 9 (36 percent) out of 25 students selected. We specifically found that, for six instances, the student's status was incorrectly reported by the University. For the remaining three instances, the student's status changed during the semester; however, the NSLDS did not reflect the change in status.

Why did the problem occur?

The University does not have adequate controls in place to ensure that student enrollment data reported to the NSLDS is accurate or reported timely. While the University submitted the Enrollment Reporting roster files for Fiscal Year 2013 within the required timeline and resolved any exceptions identified through the submission, the data submitted was not reviewed for accuracy.

Why does this problem matter?

Failure to properly report student enrollment status increases the risk of material non-compliance with federal Student Financial Aid program requirements.

(CFDA Nos. 84.063, 84.268; Federal Pell Grant Program (PELL), Federal Direct Student Loans (DIRECT Loan); Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-44:

Metropolitan State University of Denver should implement appropriate internal controls to ensure that the student enrollment data reported to the National Student Loan Data System (NSLDS) is accurate.

Metropolitan State University of Denver Response:

Agree. Implementation date: Spring 2014 Semester.

We are aware that there were some discrepancies with the enrollment files submitted to NSLDS from the National Student Clearinghouse (NSC). We are in the process of ensuring we have the appropriate internal controls to ensure that the student enrollment data reported to NSC for NSLDS is accurate. These are the steps we are taking:

1. Networking with other schools to understand how they are sending their data to NSC. According to NSC, every school reports the student status differently.
2. After the collection of information we will work with the Office of Financial Aid to determine how and when the University should report student enrollment data.
3. Work with Administrative Computing to extract the data in a readable format to have the ability to verify it before uploading to NSC.

4. Work with NSC to ensure when the enrollment file is uploaded that it contains accurate student data. There is no clear evidence why the data provided did not match for some student records, which indicates there may have been an error in the data upload.
-

Department of Human Services

The Department of Human Services (Department) is solely responsible, according to statute [Section 26-1-111(1), C.R.S.], for managing and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. Please refer to the introduction in the Department of Human Services chapter within Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2013 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Temporary Assistance for Needy Families (TANF)/Colorado Works Program
- Supplemental Nutrition Assistance Program (SNAP)
- Title IV-E Foster Care
- Child Care and Development Program Cluster
- Rehabilitation Services - Vocational Rehabilitation Grants to States
- Veterans State Nursing Home Care

In Fiscal Year 2013, the Department's expenditures for these programs were approximately \$1.5 billion, of which \$1.2 billion was federal funds and \$300 million was state general and cash funds. 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 results of our Fiscal Year 2013 audit identified errors resulting in recommendations for four of the programs tested (TANF, SNAP, Child Care, and Vocational Rehabilitation). In addition, we identified errors in the Low-Income Energy Assistance Program (LEAP) based on testwork performed related to a prior audit recommendation. We identified 12 material weaknesses and 13 significant deficiencies related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

Supplemental Nutrition Assistance Program Quality Assurance Annual Report

The Supplemental Nutrition Assistance Program (SNAP) (CFDA Nos. 10.551 and 10.561) was designed to help low-income households buy food. Operationally, the county departments of human/social services and the Department share the responsibility for determining beneficiaries' eligibility for SNAP benefits. The Department's Food and Nutrition Division, within the Office of Economic Security, oversees Colorado's SNAP program, and the county departments of human/social services administer the program locally. Counties are specifically responsible for administering the benefit application process and processing changes to beneficiaries' eligibility.

The SNAP Quality Assurance (SNAP QA) Division, within the Office of Performance and Strategic Outcomes, conducts an independent monthly review of a statistically valid sample of participating households (those determined to be eligible) and households for which participation was denied or terminated (those determined to be ineligible). These reviews measure the accuracy of eligibility determinations and authorized payments, as well as provide additional information on the causes of errors and the number of errors that occurred in the review.

The SNAP QA staff compile the results of the monthly reviews each Federal Fiscal Year into an annual report, which also discusses the overall accuracy of caseworkers' SNAP eligibility determinations and related payments. The purpose of the annual report is to present the official quality control error rates for multiple years as provided by the federal government and other statistical data derived from SNAP QA reviews to provide to Department program staff and county departments of human/social services.

The Department is required to submit a corrective action plan annually to the federal government that discusses the causes of the payment errors identified and the actions the Department plans to take in order to reduce SNAP payment errors. As part of the Department's corrective action, SNAP QA staff provide training to counties in order to assist in preventing and detecting SNAP eligibility and payment errors and to decrease the error rates identified during the SNAP QA reviews.

What was the purpose of the audit work?

The purpose of the audit work was to review the SNAP QA Federal Fiscal Year 2010-2012 annual reports to determine if the Department is at or below the national average error rates, in accordance with federal requirements. In addition,

we assessed the Department's process for utilizing the information in the annual report to improve the payment error rates each year.

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

We reviewed the SNAP QA Federal Fiscal Years 2010 through 2012 annual reports to determine the trend of payment error rates identified for both eligible and ineligible households for Federal Fiscal Years 2010 through 2012 and if the Department is at or below the national averages for payment error rates. We also interviewed Department staff regarding the ways in which they use error rate information contained in the annual report to improve future years' error rates.

According to federal regulations [Determination of State agency program performance, 7 C.F.R., pt. 275.23(e)], the Department is required to maintain payment error rates associated with both eligible and ineligible cases at or below the national average error rate. For Federal Fiscal Year 2012, the annual report stated that the national average error rate was 3.42 percent for the eligible cases and 27.27 percent for the ineligible cases where errors were identified. In addition, the State is subject to federal sanctions if, for two consecutive federal fiscal years a State's payment error rate exceeds 105 percent of the national average and is above six percent for the eligible case reviews.

What problems did the audit work identify?

Based on our review of the Department's SNAP QA Federal Fiscal Years 2010 through 2012 annual reports, we found that the Department's SNAP error rate for eligible cases was above the national average in two of the three fiscal years and that, while the national error rate improved over the three-year period, the Department's error rate worsened over the same time period. Further, when the QA sample results were applied to the full amount of benefits issues, the Department estimated that it inappropriately issued about \$26 million in SNAP benefits and failed to issue almost \$11 million in benefits during Federal Fiscal Year 2012.

The following table lists the national average and Department (Colorado) error rates for eligible cases for Federal Fiscal Years 2010 through 2012. In addition, the table provides the State's national ranking and dollar amounts of over- and under- issued SNAP benefits.

Department of Human Services SNAP/Food Stamps Payment Error Rates for Eligible Households Amounts of Over and Under Issued Funds Federal Fiscal Years 2010, 2011 and 2012			
	Federal Fiscal Year		
	2010	2011	2012
National Average Payment Error Rate	3.81%	3.80%	3.42%
Colorado Payment Error Rate	3.18%	4.45%	4.55%
Colorado's National Ranking¹	16	34	36
Estimated Total Amount of Over Issued SNAP Benefits	-- ²	\$24,791,020	\$26,283,206
Estimated Total Amount of Under Issued SNAP Benefits	-- ²	\$9,077,327	\$10,755,624
Source: Supplemental Nutrition Assistance Program Quality Assurance Federal Fiscal Years 2010, 2011, and 2012 Annual Reports. ¹ This ranking is out of 53. The 53 includes 50 states and 3 territories that administer the SNAP QA program. ² The Federal Fiscal Year 2010 annual report did not include the amounts of over or under issued SNAP benefits.			

We also found that the Department's ineligible error rate identified in its Federal Fiscal Year 2012 annual report exceeded the national error rate. The following table shows the national average and the Department's (Colorado) error rates for ineligible SNAP cases for Fiscal Year 2012, as well as the Department's national ranking. According to the Federal Fiscal Year 2012 annual report, because the federally required review methodology for SNAP ineligible error rates changed in Federal Fiscal Year 2012, the ineligible error rate noted in the table is calculated differently as of Federal Fiscal Year 2012 and cannot be compared to previously calculated ineligible error rates. For reviews conducted prior to Federal Fiscal Year 2012, SNAP QA staff were required to review cases that were denied eligibility; for the Federal Fiscal Year 2012 reviews, SNAP QA reviewed cases in which benefits were suspended or terminated, in addition to cases in which eligibility was denied. In addition, as part of the Federal Fiscal Year 2012 reviews, errors were noted if caseworkers were not timely suspending or terminating cases or if they did not provide proper noticing to individuals; these errors were not previously included as errors.

Department of Human Services SNAP/Food Stamps Payment Error Rates for Ineligible Households Federal Fiscal Year 2012	
National Average Payment Error Rate	27.27%
Colorado Payment Error Rate	68.79%
Colorado's National Ranking¹	53
Source: Supplemental Nutrition Assistance Program Quality Assurance Federal Fiscal Year 2012 Annual Report. ¹ This ranking is out of 53.	

As demonstrated in the table, Colorado's error rate for ineligible households is significantly higher than the national average, and is currently ranked last nationally.

Why did the problem occur?

The Department has not fully implemented its corrective action plan to reduce the payment error rates identified through the SNAP QA reviews. First, while SNAP QA staff provided two trainings related to payment errors during state Fiscal Year 2013, the Department did not require county staff to attend the training; rather, the Department allowed the individual counties to decide which staff from the county are required to participate. In addition, the Department has indicated that it plans to implement increased training, county monitoring, and Colorado Benefits Management System (CBMS) system changes in order to address payment errors, but did not plan to do so until Federal Fiscal Year 2014.

Why does this problem matter?

By not ensuring that county department of human/social services caseworkers are appropriately trained on the importance of determining eligibility and benefit payments accurately, the Department risks significant overpayments and/or underpayments to SNAP participants. Further, if the Department fails to ensure that its eligibility and payment error rates for SNAP are at or below federally required levels, the State may face federal sanctions.

(CFDA Nos. 10.551, 10.561; Supplemental Nutrition Assistance Program Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Subrecipient Monitoring. Classification of Finding: Material Weakness.)

Recommendation No. 2013-45:

The Department of Human Services should ensure that it complies with federal compliance requirements related to eligibility and payment error rates for the Supplemental Nutrition Assistance Program (SNAP) by:

- a. Fully implementing its corrective action plan as demonstrated by improving payment error rates to a level at or below the national average for eligible and ineligible cases.
- b. Requiring county caseworkers to attend SNAP training on at least an annual basis.

Department of Human Services Response:

Agree. Implementation date: June 2015.

- a. The corrective action plan with Food and Nutrition Services is considered to be a continuous improvement plan that documents identified barriers, the plan for resolution, and the final actions taken to resolve issues in achieving timely and accurate processing of benefits. Over the past two years, primary efforts were focused on improving timely processing, due to the lawsuit and corresponding Amended Court Stipulation Agreement, which required a 5 percent improvement in timely processing every six months. While the state improved timely processing to meet the 95 percent expectation, payment errors increased primarily due to changes in county departments' business processes. To improve the payment and case and procedural error rates, the Department will work with the 10 largest counties on business process improvement strategies that standardize work and procedures within a county office to reduce variances between workers. This work will be completed by September 30, 2014.
 - b. Over the next 18 months, the Department will implement 10 automated system changes that will help to prevent errors and create a plan with the State Staff Development Center to ensure that adequate training is provided to key county staff on an annual basis. This plan will be developed by September 30, 2014 with training to occur by June 2015.
-

Temporary Assistance for Needy Families/Colorado Works Program

The federal Temporary Assistance for Needy Families (TANF or Program) (CFDA No. 93.558) program was created in 1996 by the federal Personal Responsibility and Work Opportunity Reconciliation Act and is overseen at the federal level by the U.S. Department of Health and Human Services. The program was implemented in Colorado by the Department as the “Colorado Works” program to provide time-limited assistance to needy families with children. Program goals include assisting parents so children can be cared for in their own homes or in the homes of relatives; ending dependence of needy parents on government benefits by promoting job preparation, work, and marriage; preventing and reducing out-of-wedlock pregnancies, including establishing prevention and reduction goals; and encouraging the formation and maintenance of two-parent families. During Fiscal Year 2013 the Program’s expenditures totaled approximately \$290 million.

The Department is responsible for ensuring that all expenditures under TANF/Colorado Works are appropriate and that the State complies with federal and state requirements for this program. Operationally, Colorado counties and the Department share the responsibility for ensuring that only eligible beneficiaries receive public assistance benefits under TANF/Colorado Works. Individuals and families apply for TANF/Colorado Works benefits at their local county departments of human/social services. County caseworkers enter information into the Colorado Benefits Management System (CBMS) to determine individuals’ eligibility for benefits. Caseworkers must redetermine each individual’s eligibility on an annual basis.

For adults that are participating in the TANF/Colorado Works program, a condition for continued eligibility in the program is an Individual Responsibility Contract (IRC). The IRC specifies the terms and conditions under which a participant may receive assistance under the program and specifies the responsibilities of the county and the participant.

In addition, caseworkers use the Income, Employment, and Verification System (IEVS) to verify individuals’ earned and unearned income information. If an individual’s income-related data do not match the data in CBMS, an “IEVS hit” will be produced via a CBMS alert. The alert is then returned to the county department of human/social services for research and resolution of the income discrepancy.

The Department's Program Integrity Section is responsible for monitoring county activities. The purpose of the Program Integrity, Compliance & Evaluation unit is to ensure the proper administration of the TANF/Colorado Works program and that federal requirements are met, including ensuring that all counties are in compliance with federal and state TANF/Colorado Works program regulations.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's monitoring controls over, and compliance with, eligibility determinations of applicants and benefit payments to beneficiaries of the TANF/Colorado Works program. In addition, we sought to review the Department's progress in implementing our Fiscal Year 2012 audit recommendation. Specifically, we recommended at that time that the Department continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the TANF/Colorado Works program.

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

During our Fiscal Year 2013 audit, we tested a sample of 60 TANF/Colorado Works benefit payments totaling \$23,299 issued between July 1, 2012, and June 30, 2013, and the associated beneficiaries for the Program. We reviewed the eligibility information in CBMS as well as the case files related to these payments to determine whether the payments were made only to eligible beneficiaries, benefits were correctly calculated on the basis of the information entered into CBMS, authorized payments were supported by documentation in the case files, applications were processed timely, IEVS hits were researched and resolved, and data was accurately entered into the CBMS system based on the documentation in the hardcopy case files.

We used the following criteria when evaluating the sample of TANF/Colorado Works benefit payments and beneficiaries:

- **Case file documentation.** According to federal regulations (Reports and Maintenance of Records, 45 C.F.R., pt. 205.60), the State will maintain and supervise the maintenance of records, including records used for determining eligibility. The records are required to include information concerning the date of an individual's application, the date the county determined eligibility, and facts the county used as the basis for the eligibility determination.

- **Data Entry.** Accurate data input is critical to ensure information input into the CBMS system is reliable and that only eligible applicants receive TANF/Colorado Works benefits. In addition, for any system to be effective, the user must be able to rely on the data integrity of the information maintained within that system.
- **Timely Processing.** According to federal regulations (Application, Determination of Eligibility and Furnishing of Assistance, 45 C.F.R., pt. 206.10), within 45 days of receiving an application, the county department of human/social services, on behalf of the Department, must promptly make a decision regarding eligibility.
- **Individual Responsibility Contract (IRC).** Federal regulations (42 USC 608, 2009), state that the IRC must be completed and signed within 30 days after the individual is determined eligible for the Program.
- **Benefit payment calculation.** According to state regulations (Section 3.614.4, 9 C.C.R., 2503-1), a TANF/Colorado Works beneficiary's payment amount is determined using a base grant amount and formula based on household circumstances, including income and time in the program. The base grant amount is established in the state regulations (Section 3.614.21, 9 C.C.R., 2503-1) and is based on household size.
- **Eligibility for payments.** According to the United States Code (21 USC 862, 2011), any individual convicted of a federal or state offense involving possession of a controlled substance shall, at the discretion of the court, be ineligible for any or all federal benefits for up to a year, be required to complete a drug treatment program, be required to perform community service, or any combination of these. In addition, Department regulation (Section 3.606.8.7, 9 C.C.R., 2503-6) states that a TANF/Colorado Works beneficiary shall not receive a state diversion payment for any month for which the individual receives basic cash assistance.
- **IEVS hits.** According to federal regulations (Requirements Governing the Use of Income and Eligibility Information, 45 C.F.R., pt. 205.56), within 45 days of receiving an IEVS hit, the county caseworker must determine whether the information affects eligibility or the amount of TANF/Colorado Works payments and address the hit, as appropriate.

What problems did the audit work identify?

In 33 (55 percent) of the 60 payments tested, we identified at least one error. For some payments, we identified multiple problems with the same case file. These

errors resulted in a total of \$27,782¹ in known questioned costs and \$246 in underpayments. Specifically, we identified the following errors:

- **Incomplete case files.** In 23 cases, the case files did not contain all the documents required to support eligibility determinations and redeterminations. The Department could not provide one case and stated it could not be located. The remaining 22 cases were missing items such as monthly status reports, citizenship documentation, support of income, and/or the individual responsibility contract. These errors resulted in a total of \$24,163 in known questioned costs.
- **Data Inconsistency.** In four cases, the information in CBMS did not match the information on the application or the data was inconsistently reported in CBMS. Specifically, in two cases, the county caseworkers incorrectly entered individuals' information into CBMS, such as citizenship status or whether a member of the household was requesting TANF/Colorado Works benefits. In two cases, the payment tested was an initial payment; however, CBMS noted it as a regular benefit instead of an initial payment. No known questioned costs were identified related to data entry problems.
- **Untimely processing.** In one case, the county caseworkers did not determine eligibility within 45 days of receiving the application, as required.
- **Unsigned IRC.** In three cases, the caseworker did not ensure that the beneficiary signed the IRC within 30 days of applying for or being redetermined eligible for TANF/Colorado Works. One of these errors resulted in a total of \$275 in known questioned costs.
- **Incorrect benefit payments and calculations.** In ten cases, the benefit payment and/or calculation was incorrect. CBMS calculates the benefit payment using information input by the caseworker; however, the caseworker must ensure that the benefit payment is correct. Specifically, two of the Department's benefit calculations excluded or used the incorrect income. In another two cases, the Department's benefit calculation used the incorrect household circumstances. In six cases, we could not determine how CBMS calculated the benefit amount. These errors resulted in a total of \$1,348 in known questioned costs and \$246 in underpayments.
- **Improper payments.** In two cases, the county caseworker issued payments to ineligible individuals. Specifically, in one case, the section on the application for criminal history was not completed which could make

them ineligible to receive benefits yet they received benefits. In one case, a diversion payment was paid to a beneficiary in the same month as a basic cash assistance payment. These errors resulted in a total of \$3,197 in known questioned costs.

- **Outstanding IEVS hits.** Two cases contained IEVS hits; however, neither the case file nor CBMS contained any evidence that the county caseworkers had researched and resolved the IEVS hits. One of the IEVS hits affected eligibility and resulted in known questioned costs totaling approximately \$364.

Compliance with TANF/Colorado Works is tested annually as part of the financial and compliance audit of the State. The table below summarizes the identified rates of internal control errors during the 5-year period from Fiscal Years 2009 through 2013. In addition, the table provides our assessment of the level of internal control weaknesses related to eligibility determinations for the TANF/Colorado Works program.

Department of Human Services TANF/Colorado Works Program Assessed Levels¹ of Internal Control Weakness and Associated Internal Control Error Rates Fiscal Years 2009 through 2013		
Fiscal Year	Internal Control Weakness² Level	Internal Control Error Rate
2009	Deficiency in Internal Control	8%
2010	Deficiency in Internal Control	8%
2011	Deficiency in Internal Control	7.5%
2012	Material Weakness	45%
2013	Material Weakness	55%
Source: State of Colorado Statewide Single Audit Reports. ¹ Assessments determined and reported by the Office of the State Auditor as part of the audit of the TANF/Colorado Works program. ² Severity levels of control weakness are (1) deficiency in internal control: least severe, (2) significant deficiency: more severe, and (3) material weakness: most severe.		

As demonstrated in the table, the internal control error rate identified in our Fiscal Year 2013 audit is significantly higher than the rate identified during our previous three years' audits.

Why did the problems occur?

Although the Department has a monitoring process in place over the county departments of human/social services' administration of the TANF/Colorado Works program, the errors identified through our testwork indicate the need for the Department to make improvements to the review process. Our eligibility testing found that the error rates are increasing, while the Department is conducting fewer county reviews. We found that the Department decreased the number of county reviews it conducted by two from Fiscal Year 2012 to 2013. Specifically, the Department conducted 76 reviews during Fiscal Year 2013 and 78 reviews during Fiscal Year 2012. In addition, in Fiscal Year 2011, the Department conducted 98 reviews. Further, the errors indicate a need for the Department to provide additional guidance and training to counties regarding required case file documentation, follow-up on IEVS hits, data entry, timely application processing, benefit calculations, and required signatures on the IRCs.

In addition, the Department has not determined why some TANF/Colorado benefit amounts were not calculated appropriately. Specifically, the Department has not identified if the miscalculations occurred due to county caseworkers inputting information incorrectly into CBMS or if there is a CBMS programming issue.

Further, while the Department has provided guidance to county caseworkers that they can use an applicant's Medicaid eligibility as verification that citizenship documentation was previously provided by the individual, the Department has not ensured that this is an allowable verification of citizenship or included it as part of its TANF rules.

Why do these problems matter?

The federal requirements for TANF case file documentation, data entry, timely processing, and clearing outstanding IEVS hits help to ensure that benefit payments are made only to eligible individuals and that the payments are correct. Because the county caseworkers perform eligibility determinations and ensure proper benefit calculations by CBMS, the Department needs to have an adequate monitoring process to ensure that the State is not overcharging or undercharging the federal grant. Further, without strong internal controls over TANF/Colorado Works eligibility, the Department cannot ensure that eligible beneficiaries are receiving the appropriate TANF/Colorado Works benefits.

¹Known questioned costs total \$27,782: \$7,166 identified in the 60 payments selected; \$20,616 identified in the payments outside of the 60. This total will not equal the sum of the amounts noted in the bullets on pages III-90 and III-91 because 15 of the sampled payments costs had more than one problem. Therefore, the related questioned costs are included in more than one bullet.

(CFDA No. 93.558; Temporary Assistance for Needy Families; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Material Weakness.)

Recommendation No. 2013-46:

The Department of Human Services should ensure county departments of human/social services comply with eligibility requirements for the Temporary Assistance for Needy Families program by:

- a. Improving county monitoring by conducting additional reviews.
- b. Investigating and resolving the payment calculation issues identified through the audit.
- c. Providing county training on the issues identified during the audit.
- d. Ensuring program rules include all allowable verification sources for citizenship.

Department of Human Services Response:

Agree. Implementation date: December 2014.

- a. Improved monitoring will include a more robust sample of cases, additional county reviews, cross program monitoring, and predictive analytics. The sample size of cases reviewed will increase to include the entire caseload. Other activities will include targeted samples of high risk cases, and targeted reviews based on reports provided by the Audit Division.
- b. The Department will investigate and resolve the payment calculation issues identified through the audit.
- c. The Department will offer counties a combination of training through the Employment and Benefits Division and the Staff Development

Center. The Department will communicate with counties through director letters, the Division's regular newsletter, county administrator meetings, and other policy guidance documents.

- d. The Department will also update State program rules to provide clarification of acceptable documentation for proof of citizenship and lawful presence.

Colorado Child Care Assistance Program - Eligibility

The federal Child Care and Development Fund Program Cluster (Program) provides financial assistance to states to increase the availability, affordability, and quality of child care services for low-income families in which the parents are working or attending training or educational programs. The Program (CFDA Nos. 93.575 and 93.596) was enacted under Title IV-A of the Social Security Act and is administered at the federal level by the U.S. Department of Health and Human Services. In Colorado, the child care portion of the Program is referred to as the Colorado Child Care Assistance Program (CCCAP). During Fiscal Year 2013, CCCAP expenditures totaled approximately \$101 million.

The Department, through its Division of Early Care and Learning, is responsible for overseeing CCCAP and ensuring that the State complies with federal and state requirements for this program. This Program is administered at the local level by the county departments of human/social services and the Department is responsible for monitoring these counties. The determinations of families' eligibility to receive subsidized child care under CCCAP are made by the county departments of human/social services through the Child Care Automated Tracking System (CHATS). Individuals apply for CCCAP at their local county department of human/social services. County case workers then enter applicant-provided data for eligibility determination into its CHATS system and determine whether the applicant is eligible for CCCAP. If the applicant is eligible, then the county reimburses the selected child care provider. Applicant-provided information is maintained within the case files that are at the counties.

What was the purpose of the audit work?

The purpose of the audit work was to review the accuracy of eligibility determinations, assess the Department's controls over compliance with federal and state program eligibility requirements, assess the Department's controls over county monitoring, and ensure the accuracy of data in the CHATS system.

What audit work was performed and how were results measured?

We reviewed a sample of 40 case files for participants who were deemed eligible for low-income CCCAP during Fiscal Year 2013. We reviewed the data entered into the CHATS system as well as the supporting documentation within the case file to determine whether these participants were accurately determined to be eligible and the data was properly input into the CHATS system. In addition, we made inquiries of the Department regarding its county monitoring process to determine if the process was effective.

We applied the following criteria during our testing:

- **Case File Documentation.** The following federal regulations (A Child's Eligibility for Child Care Services, 45, C.F.R, pt 98.20) and state regulations (9 C.C.R., 2503 – 9) relate to application and verification requirements:
 - Federal regulations require that children who receive child care services be under 13 years old.
 - State regulations require county caseworkers to verify the date of birth for all children.

State regulations also require that:

 - County caseworkers verify an applicant's ongoing employment income with three months of current paystubs.
 - Applicants sign a participant responsibilities' agreement form.
 - County caseworkers verify an applicant's county residence.
 - County caseworkers generate a child care certificate for all children receiving child care.
- **Data Entry.** Accurate data input is critical to ensure information input into CHATS is reliable and that only eligible applicants receive CCCAP benefits. In addition, for any system to be effective, the user must be able to rely on the data integrity of the information maintained within that system.
 - State regulations (9 C.C.R., 2503 – 9) require accurate updating in CHATS for the following:

- At redetermination, the participant is required to provide updated income documentation. This should be entered into CHATS prior to redetermination of eligibility.
- When there is a change in the number of children receiving child care, the parent fee needs to be updated in CHATS. The parent fee is the portion of the child care payment that the participant is responsible for paying the child care provider, which is based on a sliding scale calculation using the number of children in care as well as the participant's monthly income.
- After an individual is determined eligible and the participant has selected a child care provider, a child care certificate should be generated in CHATS for each child receiving care. Additionally, best practices require that when a case file is closed, the file's status in CHATS needs to be changed from "open" to "closed."
- **Timely Processing.** State regulations (9 C.C.R., 2503 – 9) require completed applications to be approved or denied within 15 calendar days of receipt of the completed application.

What problem did the audit work identify?

In 15 (38 percent) of the 40 case files tested, we identified at least one error. In some cases, we identified multiple problems with the same case file. These errors resulted in a total of \$7,517¹ in known questioned costs. Specifically:

- **Case File Documentation.** In six cases, the counties did not obtain required documentation prior to determining eligibility. Specifically, we found:
 - In one instance, there was no verification of the child's age on file. Thus, eligibility should have been denied until this documentation was received. This resulted in questioned costs of \$2,470.
 - In one instance, the county did not verify an applicant's income with 3 months of paystubs after initially receiving an employment verification letter. Eligibility should have been denied until paystubs were received. This resulted in questioned costs of \$4,229.
 - In one instance, the county did not receive a signed participant responsibilities checklist from the applicant. Eligibility should have been denied until this was received. This resulted in no known

questioned costs because the Department did not make any payments to the child care provider on behalf of the individual.

- In three instances, the county did not verify the applicant's county of residence at application. Eligibility should have been denied until this was verified. This resulted in questioned costs of \$4,229. This is the same \$4,229 questioned in the second bullet.
- **Data Entry.** There were thirteen instances where case file data was not appropriately entered or updated in CHATS, as discussed below.
 - In eight instances, the counties did not update CHATS appropriately after the initial eligibility determination. Specifically, we noted the following:
 - In two instances, updated income data was not entered into CHATS at redetermination. Eligibility was affected in one of these cases, but not the other. These two errors resulted in questioned costs of \$2,873 because updated income would have resulted in one individual being ineligible for the program and the other individual being required to pay a larger parent fee. These errors resulted in the Department overpaying the providers for child care.
 - In two instances, the parent fee was not updated in CHATS to reflect the removal of a child from child care services. Eligibility was not affected in either of these cases. In both cases, these errors resulted in questioned costs of \$140 because an updated parent fee would have caused the Department to under-pay its portion of the child care fee, resulting in \$140 owed back to the parent.
 - In two instances, cases with no open authorizations were still identified as "open" in CHATS. This is because the case files were closed by the county prior to Fiscal Year 2013, but CHATS was never updated to reflect the case being closed. Eligibility was not affected in either of these cases, and no known questioned costs were identified.
 - In two instances, the county did not generate child care certificates for all children receiving care. Eligibility was not affected in either of these cases, and no known questioned costs were identified.

- In five instances, incorrect monthly income data was entered into the CHATS system. These were caused by the caseworker entering the incorrect paystub income in CHATS. Eligibility was not affected in any of these cases, but these errors resulted in questioned costs of \$275 because correct income would have caused a change in the parent fee, resulting in the Department over-paying or under-paying its portion of the child care fee.
- **Timely Processing.** Caseworkers did not process two applications within the 15-calendar-day requirement. The amount of time it took to approve these applications ranged from 1 day to 19 days after the initial 15-day requirement. Eligibility was not affected in either of these cases, and no known questioned costs were identified.

Why did the problem occur?

Although the Department has a monitoring process in place over the counties' administration of CCCAP, the errors identified indicate inadequate training and case file reviews by the State regarding eligibility and case management procedures. Furthermore, the Department lacks a process, such as a standard report, to identify case files that have been closed by a county but left "open" in CHATS.

Why does this problem matter?

Inaccurate processing of case file information to determine eligibility can result in counties improperly granting CCCAP benefits to ineligible individuals, 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 be required to bear the cost of these errors. Finally, leaving cases "open" in CHATS when they have been "closed" by the county can result in erroneous Department-wide reporting.

¹Known unduplicated questioned costs total \$7,517. This total will not equal the sum of the amounts noted in the bullets on pages III-96 through III-98 because some of the questioned costs are the result of more than one problem. Therefore, the related questioned costs are included in more than one bullet.

(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; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-47:

The Department of Human Services (Department) should ensure the county departments of human/social services comply with Colorado Child Care Assistance Program eligibility requirements and ensure accurate data entry into the Child Care Automated Tracking System by improving the training and case file review portions of the monitoring process. In addition, the Department should develop and implement a Child Care Automated Tracking System (CHATS) report for identifying open case files in the system which have been closed by the counties, and to ensure that these cases are properly closed in CHATS.

Department of Human Services Response:

Agree. Implementation date: December 2014.

The Department will conduct on site coaching for the 11 counties identified in the audit in January 2014, as well as provide regional and webinar trainings for all other counties throughout 2014. Additionally, the Department will improve upon its internal audit process, in which CCCAP staff will sample cases statewide starting in July 2014. A summary of frequent audit findings will be a standing agenda item during the monthly statewide user group meeting with counties. Based on the findings of these audits we will partner with the individual counties, discuss our findings, and collaboratively develop an individual coaching plan to ensure accountability. The plan will involve on-site, hands on, over the shoulder counseling by our subject matter expert/trainer, and any other technical assistance that is identified during the development of the coaching plan. Future monthly audits will identify whether the counties are responding positively to the coaching plan or whether modifications need to be made. The Department is in the planning stages of a statewide CCCAP conference to be held in October 2014, where we will continue to share the audit findings and work in partnership with the counties to develop best practices to address any trends identified to ensure future compliance with all Federal and State laws and regulations. Lastly, the Department will work with counties to develop a report by December 2014 that lists cases that have been closed by a county but remain active in the CHATS automated system.

Low-Income Energy Assistance Program

The federal Low-Income Home Energy Assistance program is designed to provide assistance to low-income recipients to meet home energy costs. At the federal level the program is administered by the U.S. Department of Health and Human Services. In Colorado, the Department administers the program under the name Low-Income Energy Assistance Program (LEAP). Colorado's program assists eligible households with winter heating, weatherization, and furnace repair costs. During Fiscal Year 2013, the Department's LEAP expenditures totaled approximately \$40 million.

The Department is responsible for ensuring all LEAP expenditures are appropriate and that the State complies with federal and state requirements for this program. Operationally, Colorado counties and the Department share responsibility for ensuring only eligible beneficiaries receive LEAP benefits. The counties are responsible for administering the program, while the Department is responsible for monitoring the counties. Individuals apply for LEAP at their local county department of human/social services. County workers then enter applicant-provided data for eligibility determination into the LEAP system and determine whether the applicant is eligible for LEAP. Applicant-provided information is maintained within the case files that are at the counties.

What was the purpose of the audit work?

The purpose of the audit work was to review the accuracy of eligibility determinations made for the program during Fiscal Year 2013, assess the Department's controls over compliance with federal and state program eligibility requirements, and ensure the accuracy of data in the LEAP system. In addition, we reviewed the Department's progress in implementing the Fiscal Year 2010 recommendation related to LEAP. Specifically, we recommended at that time that the Department strengthen controls over LEAP in areas including training, county monitoring, and supervisory reviews. The Department agreed with our recommendation.

What audit work was performed and how were results measured?

We reviewed a sample of 40 case files for beneficiaries who were deemed eligible for LEAP during Fiscal Year 2013. We reviewed the data entered into the LEAP system as well as the associated supporting documentation within the case file to determine whether these participants were accurately determined to be eligible and that data was properly input into the LEAP system. In addition we reviewed the Department's plan used to monitor the counties to determine if the plan was effective.

According to state regulations (Section 3.752.21, 9 C.C.R., 2503 – 7), to be determined eligible, households must, at the time of application, be vulnerable to the rising costs of home heating, and meet other requirements of the program as defined in these regulations. We used the specific regulations noted below during our testing:

- **Case File Documentation.** State regulations (Section 3.755.13, 9 C.C.R., 2503 – 7) require a case file to contain a completed application, documentation to support eligibility, written explanations for discrepancies between information on the application and information in the LEAP system, income calculation, and copies of all written notices sent to the applicant. Examples of documentation to support eligibility are proof of lawful presence, documentation to support the applicant's responsibility for paying the heating costs, documentation of communication if emergency case, and documentation verifying applicant's address.
- **Income.** State regulations (Section 3.752.22, 9 C.C.R., 2503 – 7) state that income shall be the countable gross income in any four weeks of the eight weeks prior to the application which best represents the applicant's current income situation.
- **Data Entry.** Accurate data input is critical to ensure information input into the LEAP system is reliable and that only eligible applicants receive LEAP benefits. In addition, for any system to be effective, the user must be able to rely on the data integrity of the information maintained within that system.

In addition, state regulations (Section 3.751.63, 9 C.C.R., 2503 – 7) state that the Department shall have responsibility for monitoring counties based on a monitoring plan developed by the Department.

What problem did the audit work identify?

In 18 (45 percent) of the 40 cases we reviewed, we identified at least one error. In some cases, we identified multiple problems with the same case file. These errors resulted in a total of \$1,561¹ in known questioned costs.

Specifically, we found the following:

- **Case File Documentation.** Six cases were missing documentation to support program eligibility. Three of the six cases were missing documentation to support the applicant's proof of lawful presence. One of

the three cases missing lawful presence documentation was also missing documentation to support the applicant's responsibility for paying the heating costs. A fourth case did not contain documentation or communication with the applicant to confirm whether the case was an emergency. The fifth case did not contain documentation verifying that the applicant resided at the address for which benefits were being applied for. Finally, in the sixth case, the application was not signed by the applicant and, therefore, was incomplete. These errors resulted in questioned costs of about \$1,561.

- **Income.** In four cases, the county caseworkers calculated total household income incorrectly. For example, in one case, the applicant's Social Security income, which should have been considered countable income, was incorrectly excluded from total household income. If the caseworker had correctly included the Social Security income when calculating total income, then the individual would have been found ineligible to receive benefits. This error resulted in questioned costs of \$255.
- **Data Entry Errors.** In ten cases, the counties entered incorrect data into the LEAP system. For example, in one case, the county caseworker entered the individual's address incorrectly into the LEAP system. Eligibility was not affected in any of these cases, and no known questioned costs were identified.

We have tested the Department's compliance with LEAP eligibility requirements as part of our financial and compliance audit of the State for the past 4 years. Overall, we determined nine (23 percent) of the 40 cases discussed above had errors in eligibility. Therefore, the Department's error rate for LEAP eligibility, as determined through our audits, is comparable to the 2010 error rate. The table below summarizes the identified rates of eligibility errors from our Fiscal Years 2010 and 2013 audits. In addition, the table provides our assessment of the level of internal control weaknesses related to eligibility determinations for LEAP.

Department of Human Services Low-Income Energy Assistance Program Assessed Levels¹ of Internal Control Weakness and Associated Internal Control Error Rates Fiscal Years 2010 and 2013		
Fiscal Year	Internal Control Weakness² Level	Eligibility Error Rate
2010	Significant Deficiency	25%
2013	Significant Deficiency	23%
Sources: State of Colorado Statewide Single Audit Reports and results of auditor's LEAP case file testing. ¹ Assessments determined and reported by the Office of the State Auditor. ² Severity levels of control weakness are deficiency in internal control (least severe), significant deficiency (more severe), and material weakness (most severe).		

Why did the problem occur?

Although the Department has a monitoring plan in place over the counties' administration of LEAP, the errors identified through our testwork indicate the need for the Department to make improvements to its county monitoring plan for the LEAP program. Specifically, the Department's current monitoring plan does not include a requirement to or mechanism for performing reviews of the results of the counties' case reviews.

In addition, while the Department has provided guidance to county caseworkers that they can use the Department of Motor Vehicles database to verify a participant's lawful presence, the Department has not updated its LEAP rules to list the Department of Motor Vehicles database as an allowable source for verification of lawful presence.

Why does this problem matter?

Maintaining accurate and complete case file documentation, as well as ensuring accurate data entry, is important for ensuring that LEAP benefits only go to eligible individuals. Without strong internal controls in place to ensure that counties are accurately determining applicants' eligibility for LEAP, the Department is at risk of federal disallowances or sanctions. In addition, although the data entry errors we identified did not result in questioned costs, all of the errors compromised the integrity of the data in the system. Finally, it is important for the LEAP system to have accurate data in order for the Department to rely on reporting from the system.

¹Known unduplicated questioned costs total \$1,561. This total will not equal the sum of the amounts noted in the bullets on pages III-101 and III-102 because one of the questioned costs had more than one problem. Therefore, the related questioned costs are included in more than one bullet.

(CFDA No. 93.568; Low-Income Home Energy Assistance; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-48:

The Department of Human Services (Department) should strengthen internal controls over the Low-Income Energy Assistance Program (LEAP) to ensure it complies with eligibility requirements for LEAP. This should include establishing and implementing a requirement to, and mechanism for, reviewing the results of county social/human services LEAP case reviews. In addition, the Department should update its LEAP rules to include the Department of Motor Vehicles database as an allowable verification source of lawful presence.

Department of Human Services Response:

Agree. Implementation date: September 2014.

Counties currently provide a copy of their case file review plan to the State LEAP program for review and approval. The Department will enhance the oversight of this process by reviewing the county implementation of the plan. This will include, but not be limited to, the State review of a county's log identifying cases reviewed, errors cited, and efforts made to correct identified issues. The Department plans on implementing this new requirement in January 2014 with the start of the annual monitoring schedule. The Department will analyze the results of each county's case file review process and compare it to the error rate identified in the State's case file review process. This data will be used to identify both best practices and areas of deficiency. Counties identified with high error rates (as determined by the Department) will be required to submit performance improvement plans within 30 days of the receipt of the State's LEAP audit report.

LEAP will also update State program rules to provide clarification of acceptable documentation for proof of lawful presence.

Subrecipient Monitoring

The Department “passes through” federal funds to counties, non-profit organizations, and for-profit organizations that qualify as either a subrecipient or a vendor. The Department is responsible for identifying and monitoring entities that qualify as subrecipients of federal funds. 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 vendor 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. The Department’s program staff are responsible for running and overseeing each federal grant program, including understanding any work performed by a subrecipient. The Department’s program staff are also responsible for the initial Colorado Financial Reporting System (COFRS), the State’s accounting system, account coding for funds passed through by the Department to subrecipients.

Internal audit staff perform their own determination of entities that are subrecipients. Internal audit staff use a COFRS expenditure report to identify entities that receive federal pass-through funds from the Department. Internal audit staff input all of these entities into a tracking spreadsheet and then send letters and questionnaires to these entities requesting additional information, such as copies of the entities’ Office of Management and Budget (OMB) *Circular A-133* Single Audit (Single Audit) reports, expenditure amounts, or an explanation as to why a Single Audit was not completed for the entity.

During Fiscal Year 2013, the Department passed through a total of about \$446 million in federal funds to 272 subrecipients for 43 federal programs.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department has adequate internal controls in place to identify its subrecipients of federal grant funds and to ensure that subrecipients are properly monitored for compliance with applicable laws, regulations, and provisions of contracts.

What audit work was performed and how were results measured?

The audit work involved reviewing the Department’s methodology for identifying its non-county subrecipients (i.e., determining whether an entity receiving federal pass-through funds should be classified as a subrecipient or a vendor), reviewing internal audit staff’s subrecipient identification for all 36 non-county

subrecipients identified in internal audit's tracking spreadsheet for Fiscal Year 2013, and reporting of subrecipient expenditures to the OSC.

The audit work also included selecting a sample of nine of the 36 non-county subrecipients identified in internal audit's tracking spreadsheet for Fiscal Year 2013 and determining whether the Department performed monitoring procedures as required under *Circular A-133*, including whether the Department followed up on any findings within those subrecipients' Single Audit reports.

Identification of Subrecipients. OMB *Circular A-133*, requires the Department to have a process to identify and differentiate between its subrecipients and vendors to whom it pays federal grant funds. According to *Circular A-133*, characteristics that distinguish an entity as either a subrecipient or vendor are noted in the following table.

Subrecipient Monitoring Distinctions between Subrecipient Organizations and Vendor Organizations	
Category	Federal Definition
Characteristics Indicative of a Subrecipient	1. The organization determines who is eligible to receive federal financial assistance. 2. The organization has its performance measured against whether the objectives of the federal program are met. 3. The organization has responsibility for programmatic decision making. 4. The organization has responsibility for adherence to applicable federal program compliance requirements. 5. The organization uses the federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.
Characteristics Indicative of a Vendor	1. The organization provides the goods and services within normal business operations. 2. The organization provides similar goods or services to many different purchasers. 3. The organization operates in a competitive environment. 4. The organization provides goods or services that are ancillary to the operation of the Federal program. 5. Is not subject to compliance requirements of the federal program.
Source: Federal Office of Management and Budget's <i>Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations</i>	

In addition, when the Department provides the federal funding to a subrecipient, the Department is required to identify to the subrecipient the applicable compliance requirements and the federal award information, such as the Catalog of Federal Domestic Assistance (CFDA) title and number; the award name and number; and the name of the federal awarding agency.

Further, the subrecipients noted on COFRS as having received federal pass-through funds from the Department should agree to the subrecipients included on

the internal audit tracking sheet and, therefore, those monitored by the internal audit staff.

Monitoring of Subrecipients. OMB *Circular A-133* requires the Department to ensure that subrecipients comply with the requirements of OMB *Circular A-133* through receipt of audit reports (Single Audit) for those subrecipients who receive \$500,000 or more in federal funds and ensuring that for any deficiency identified in the audit, required corrective actions occur. The Department must issue a management decision on the subrecipients' audit findings within 6 months of receipt of the subrecipients' Single Audit reports. In addition, as part of reviewing the subrecipient's Single Audit reports, the Department should ensure the subrecipient is in compliance with federal reporting requirements by reviewing the subrecipient's Schedule of Expenditures of Federal Awards (SEFA) and verifying that the Department's federal funds passed through to the subrecipient are reported properly. The SEFA reports the amount of federal funds expended by the subrecipient for each federal program.

Reporting of Subrecipient Expenditures. Program staff in the Department's program areas are initially responsible for coding federal funds passed through to subrecipients by using a subrecipient code on COFRS. If program staff have questions, accounting staff provide clarification about subrecipient status. Accurate coding ensures that the Department can properly monitor and report on the funds the Department provides to its subrecipients. Specifically, the Department uses the reporting to submit the information on an Exhibit K to the Office of the State Controller (OSC) which compiles the information and submits it to the federal government.

What problem did the audit work identify?

During our audit, we determined that the Department did not have adequate controls over the identification of subrecipients and reporting of subrecipient expenditures. First, the Department's internal audit staff did not properly monitor one out of the 36 non-county subrecipients as a subrecipient. Specifically, we found that internal audit staff did not ensure that a Single Audit report was completed, obtained, and reviewed for this subrecipient. The Department's program accounting staff recorded this entity as a subrecipient on COFRS and included this entity's expenditures of federal dollars totaling about \$1.3 million as subrecipient expenditures in the Department's Exhibit K submission.

Second, the Department did not code 16 entities appropriately as subrecipients on COFRS, even though the internal audit staff monitored these entities as subrecipients, including receiving audit reports and issuing management decision letters. Because these subrecipients were not coded appropriately on COFRS, the Department did not include approximately \$15 million of expenditures for these

subrecipients on the Department's Exhibit K. The \$15 million consisted of expenditures for the Aging Cluster (CFDA Nos 93.044, 93.045), Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services (CFDA No. 93.043), and National Family Caregiver Support, Title III, Part E (CFDA No. 93.052).

Third, the Department's internal audit staff did not properly track subrecipient expenditures for one (11 percent) of the nine non-county subrecipients in our sample. Specifically, the Department passed through \$83,000 to one subrecipient, but the internal audit tracking sheet inaccurately showed that the Department had passed through a total of about \$780 million in federal funds to this subrecipient. Therefore, the tracking spreadsheet incorrectly showed that a Single Audit report was required from this subrecipient.

Finally, for seven of the nine subrecipient samples reviewed, we found that the Department's internal audit staff did not verify that the subrecipients properly reported in their Single Audit reports the federal programs and the CFDA number for the federal funds passed through to them from the Department. In reviewing the subrecipients' SEFAs and the Department's COFRS expenditures reports that show the CFDA number and amount of expenditures the Department passed through to the subrecipients, we found that for four subrecipients, the CFDA numbers the Department showed did not agree to the subrecipients' SEFAs. In addition, for three subrecipients, the amount of expenditures on the subrecipients' SEFA did not match the amount of funds the Department showed as passed through to these subrecipients.

Why did the problems occur?

We identified three overall reasons for the problems we identified, as noted below.

Lack of clear responsibility for identifying subrecipients. The Department's policies and procedures are not clear as to who is responsible for determining the Department's subrecipients of federal programs. Although the Department has assigned responsibility for subrecipient monitoring to internal audit staff, the Department's program staff make their own subrecipient assessments which, in some cases, differ from internal audit staff's assessments. Because program staff are the most familiar with the amount of funding provided to the entities and the various entities' responsibilities, it may be more appropriate for the Department to assign program staff the responsibility for making the subrecipient assessment and reporting the results of this assessment to internal audit and accounting staff. Internal audit staff could then be responsible for ensuring proper monitoring of subrecipients and accounting staff could ensure accurate federal reporting.

Inadequate policies and procedures for subrecipient identification and reporting. The Department does not have adequate policies and procedures to address identification of subrecipients and vendors, or the related COFRS coding and Exhibit K reporting. Internal audit staff currently use accounting information and information reported by the entities themselves to identify the subrecipients for monitoring for federal compliance. However, if during internal audit's monitoring process, they identify concerns regarding the identification, then the current procedures do not state who internal audit staff should contact to resolve this issue and ensure proper monitoring and reporting. This would include discussions with accounting staff on the COFRS coding for subrecipients to ensure that the Exhibit K is accurate for subrecipient expenditures and that the internal audit staff are monitoring all subrecipients that are identified on the Department's Exhibit K.

We also found that internal audit staff do not routinely review subrecipient's SEFAs to ensure that the CFDA number for the federal funds passed through from the Department to the subrecipients is properly and accurately reported. Specifically, the internal audit staff do not compare the subrecipient's SEFA to the Department's COFRS reports to ensure that the CFDA numbers and the amount of federal funds agree. If internal audit staff are unable to agree this information, then the Department does not have a procedure, such as contacting the subrecipient or the subrecipient's auditor, to obtain an explanation for the difference and ensure proper corrections are made by the subrecipients.

Miscommunication and lack of adequate supervisory review. During our audit, we determined there was a miscommunication between internal audit staff and accounting staff regarding the reliability of COFRS reports for identifying subrecipients and their expenditures. Internal audit staff reported during our audit that, based on discussions with Department accounting staff, the COFRS report internal audit staff use to determine subrecipients and subrecipient expenditures is not accurate, although the report is entitled, "Sub-Recipients of Pass Through Grants." However, based on our interviews with accounting staff, the internal audit staff should rely on this report for subrecipients as it is pulled using the account coding information on COFRS and the accounting staff also use this COFRS information to create the Department's Exhibit K. Internal audit staff were not aware of COFRS reporting that identifies subrecipients and that accounting staff use to prepare the Department's Exhibit K.

In addition, the Department does not have a supervisory review of the internal audit tracking sheet to ensure that the correct amount of pass-through funds are listed and reconciled to the COFRS expenditure reports.

Why do these problems matter?

The Department's failure to appropriately identify subrecipients and perform adequate subrecipient monitoring procedures could result in the Department's subrecipients using federal funds for unallowable activities under federal grants and without the Department's knowledge. In addition, failure to ensure that subrecipients are aware that the Department has determined they are subrecipients of federal grant funding could result in errors in subrecipients' SEFA reporting and a lack of understanding of and compliance with relevant compliance requirements. Both of these conditions may expose the State to increased business risk and potential federal disallowances.

In addition, by not properly identifying subrecipients, the Department did not initially report almost \$15 million in subrecipient federal expenditures on its Fiscal Year 2013 Exhibit K. The Department subsequently corrected this error to ensure proper reporting for Fiscal Year 2013.

(CFDA Nos. 93.043, 93.044, 93.045, 93.052; Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services, Aging Cluster, National Family Caregiver Support, Title III, Part E; Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-49:

The Department of Human Services (Department) should improve its internal controls over subrecipient monitoring by:

- a. Evaluating and reassigning, as appropriate, the responsibility for identifying subrecipients and vendors for the Department's federal programs and ensuring that staff communicate the identification of subrecipients to internal audit and accounting staff.
- b. Developing and implementing policies and procedures for identifying entities as subrecipients and vendors and reporting funds provided to those entities determined to be subrecipients as subrecipient expenditures on COFRS, and on the Schedule of Federal Assistance (Exhibit K) submitted to the Office of the State Controller.
- c. Ensuring internal audit staff are monitoring the Department's subrecipients to ensure the Catalog of Federal Domestic Assistance numbers for the federal funds passed through from the Department to the subrecipients agree to the subrecipients' Schedules of Expenditure of

Federal Awards. This should include procedures for contacting subrecipients and subrecipients' auditors when the information does not agree.

- d. Implementing a supervisory review of the internal audit tracking spreadsheet to reconcile the amounts listed on the sheet agree to the amounts on COFRS.

Department of Human Services Response:

- a. Agree. Implementation date: June 2014.

The Department will evaluate the responsibility for identifying subrecipients and vendors through ongoing monthly fiscal team meetings that include accounting, program, and audit staff. Program staff will be responsible for documenting the subrecipient or vendor status using a checklist. Policies and procedures will be drafted to clearly define roles and responsibilities between accounting, program, and audit staff. The identification of subrecipients will be communicated to internal audit and accounting staff through monthly fiscal team meetings, as well as the checklist.

- b. Agree. Implementation date: June 2014.

Using the checklist as defined in part "a," accounting staff will review the coding of purchase orders and other contract and grant documentation to ensure that correct accounting codes have been assigned to track the subrecipient status. This information will help ensure that correct amounts are reported on the Schedule of Expenditures of Federal Awards (Exhibit K) submitted to the Office of the State Controller.

- c. Agree. Implementation date: June 2014.

The Department's internal audit staff will revise subrecipient monitoring procedures to include a review and reconciliation of subrecipients' Catalog of Federal Domestic Assistance (CFDA) numbers as reported on their Schedules of Expenditures of Federal Awards with Departmental data and the internal audit tracking spreadsheet. Beginning with the Fiscal Year 2013 subrecipient single audits received by the Audit Division, staff has begun to verify the CFDA numbers and contact subrecipients and subrecipients' auditors when the information does not agree.

d. Agree. Implementation date: March 2015.

Supervisory staff within the Department's internal audit division will perform a supervisory review of the internal audit tracking spreadsheet to reconcile the amounts listed with information on COFRS. Because a new statewide accounting system, CORE, will be implemented in July 2014, the Department will work toward developing a new report within CORE to accurately capture subrecipient data. However, due to uncertainty with the new system, and other anticipated financial data priorities, the Department estimates that a long-term subrecipient report solution will not be in place until March 2015. Until then, we will continue to collect and use a variety of information from grant awards to help ensure accurate reporting to subrecipients and the Office of the State Controller.

During Fiscal Year 2013, the Office of the State Auditor conducted the *Vocational Rehabilitation Program* (November 2013) performance audit. The information and comments below were contained in that report.

Vocational Rehabilitation Program

In 1973, the United States Congress enacted the Rehabilitation Act, which authorized grants to assist states in operating programs designed to provide vocational rehabilitation services to individuals with disabilities. In Colorado, the Division of Vocational Rehabilitation (Division), within the Department of Human Services (Department) administers the State's vocational rehabilitation programs and services, including the Vocational Rehabilitation Program (Program). Colorado's Program provides a variety of services to help unemployed and employed individuals with disabilities prepare for an occupation, enter into employment, become more engaged in or satisfied with their occupation, and retain current employment. The Program has 230 staff and 29 field offices in Colorado that provide a range of services to participants, including vocational counseling, job placement, tuition for higher education, and physical and mental health therapy, among many other services. During Fiscal Year 2013, Colorado's Program provided services and application assistance to 19,834 individuals.

The Program is funded with state and federal funds. The federal government provides reimbursement for 78.7 percent of eligible rehabilitation expenditures up to the total annual federal grant for Colorado, which was about \$40 million in Federal Fiscal Year 2013. The State provides matching funds of 21.3 percent for these federal dollars through general fund and local government funds. The local government funds are from school districts that contract with the Division to

provide vocational rehabilitation services to students. During Fiscal Year 2013, Program revenues totaled about \$53.5 million, the majority of which were federal funds; Program expenditures also totaled about \$53.5 million.

The audit assessed whether the Department of Human Services' Division of Vocational Rehabilitation (Division) ensures: (1) only those who are eligible for the Vocational Rehabilitation Program (Program) are approved for services and the services that participants receive are reasonable and appropriate; (2) that participants achieve employment outcomes successfully; and (3) the Program is managed in a fiscally responsible and efficient manner.

Program Management

According to federal regulations (Purpose, 34 C.F.R., pt. 361.1), the purpose of the State's Vocational Rehabilitation Program is to provide a statewide comprehensive, coordinated, effective, efficient, and accountable program of vocational rehabilitation services to individuals with disabilities, consistent with the individual's strengths, resources, priorities, concerns, abilities, capabilities, interests, and informed choice, so that the individual may prepare for and engage in gainful employment. The Department has delegated the authority to administer the State's Program to the Division. According to statute, the Division is a Type 2 entity with the authority to promulgate policies and rules and administer Program operations, but the Division's authority, duties, and functions fall under the Department's purview. As the administrator of the State's Program, the Division is responsible for developing a system of management practices and internal controls, including a series of policies, procedures, actions, and activities throughout the Program's operations, which ensure the Program operates effectively and efficiently, complies with laws and regulations, and has a culture of accountability.

What audit work was performed and what was the purpose?

The purpose of the audit work was to determine whether the Division manages the Program effectively and sufficiently oversees and monitors its field offices' practices and delivery of Program services to ensure the Program operates in accordance with the regulatory intent and purpose of the Program. We performed the following audit work: (1) obtained and reviewed data from the Division's electronic case management system, the Accessible Web-Based Activity and Reporting Environment (AWARE) application, to assess the Program data available from the system and system capabilities; (2) reviewed the case files of a random sample of 85 participants who received Program services from one of 13 sampled Division field offices during Fiscal Year 2013 to determine whether Program staff properly determined the participants' eligibility, authorized and paid for Program services, and monitored the participants to ensure they

successfully met their employment goals; (3) reviewed the Division's Program policy manuals that were in place from Fiscal Years 2007 through 2013; (4) reviewed materials from training sessions the Division provided its staff during Fiscal Year 2013; (5) interviewed Division management and staff, and Program staff, on Program operations, Division guidance and training, and how staff use the AWARE system; and (6) interviewed management from the federal Rehabilitation Services Administration (RSA), which oversees the Program and promulgates the federal regulations. Further, we surveyed or interviewed management from vocational rehabilitation programs in eight other states to determine best practices for Program management.

How were the results of the audit work measured?

We used the following criteria to evaluate the Division's management of the Program:

Program administration and oversight. Federal regulations (Methods of administration, 34 C.F.R., pt. 361.12) require the State to properly and efficiently administer the Program and to carry out all functions for which the State is responsible under federal regulations. Federal regulations [State agency for administration, 34 C.F.R., pt. 361.13(c)] also require the Division, as the administrator of the State's Program, to establish procedures to ensure financial accountability and accurate data collection; oversee all decisions affecting eligibility for vocational rehabilitation services, including the nature, scope, and provision of services; oversee the allocation and expenditure of vocational rehabilitation funds and determinations of case closure; and formulate and implement policy.

State statute (Section 26-1-111, C.R.S.) requires the Department to administer and supervise all of the State's public assistance and welfare activities, including rehabilitation programs. As such, the Department has a duty to taxpayers who provide the federal and state funding for this Program, as well as to those who receive services from the Program, to ensure that Program funds are spent appropriately. Further, best practices for program management in Colorado government agencies are identified in the State Measurement for Accountable, Responsive, and Transparent (SMART) Government Act (Section 2-7-201 et seq., C.R.S.), and a 2010 study of government programs sponsored by the Project Management Institute. These sources identify the elements of a well-managed government program, including standardized program oversight processes and tools and practices developed to aid program implementation, such as systems to maintain program information.

The Program is not an entitlement. Federal regulations [Assessment for determining eligibility and priority for services, 34 C.F.R., pt. 361.42(a)(5)] specify that nothing is to be construed to create an entitlement to participants for any vocational rehabilitation service. As such, in reviewing the federal grant award documentation and through discussion with RSA management, the federal grant is a fixed amount awarded to the State and therefore, the State must manage the Program within the state and federal funding that is provided. The Division should have mechanisms—such as policies, procedures, and monitoring—in place that ensure Program funds are spent efficiently, effectively, and appropriately to provide services to participants. Further, RSA management stated that the State can limit services for the Program as long as the State has a standard and consistent process to review and allow for reasonable exceptions to the limits.

Reasonable, necessary, and appropriate use of public funds. Federal regulations [Written policies governing the provision of services for individuals with disabilities, 34 C.F.R., pt. 361.50(c)] require the State to maintain written policies that govern the rates for all purchased services and allow the State to establish a fee schedule to ensure service costs are reasonable. The Division's Policy Manual (Division policy) states that "all services and goods that have been determined to be necessary and appropriate must be procured at the least possible cost insofar as they are adequate to meet the needs of the individual" (Division policy, Section 12.11.3). In April 2013, the Division added a statement to its policy that "the Division of Vocational Rehabilitation is entrusted to be good stewards of public funds when providing necessary and appropriate rehabilitation services leading to meaningful careers."

What problems did the audit work identify?

Throughout this audit, we identified pervasive problems in the Program that raise questions about the Division's oversight, system of internal controls, and culture of accountability. Specifically, we identified problems in each area of the Program we reviewed, including audit exceptions in 83 (98 percent) of the 85 sampled participant case files, resulting in a total of 20 audit findings and recommendations and \$83,582 in known questioned costs. We found:

- The Program did not have adequate processes or controls for determining eligibility, setting employment goals, authorizing services for participants, processing payments, monitoring cases, ensuring participants meet employment goals, and budgeting and managing public funds, among numerous other problems.
- The Program did not have processes to prevent abuse and waste of Program funds and exposure to legal risks. In addition, the Division has

not held Program field offices and staff accountable for complying with federal regulations, state statutes and rules, and Division policies.

- Division and Program staff had a general misunderstanding of the Program's purpose and scope, as specified in federal regulations, and as a result, the Program has provided participants a range of goods and services including car repair, dental surgery, out-of-state tuition, computers and cell phones, household items, funds for living expenses, retailer gift cards, and direct payments made to participants, among many other goods and services. Some of the goods and services the Program provided participants did not appear reasonable or appropriate.

The following table summarizes each Program area we reviewed and our resulting audit findings and recommendations.

Vocational Rehabilitation Program Performance Audit Summary of Findings				
Rec. No.	Audit Finding Area	Exception or Error Rate (If Applicable)	Questioned Costs (If Applicable)	Internal Control Weakness Level
2013-50	Program Management	--	--	Material Weakness
2013-51	Duration of Program Services for Participants	--	--	Material Weakness
2013-52	Service Authorizations	28% ¹	\$33,559 ²	Material Weakness
	Payments	38% ¹		
2013-53	Eligibility Determinations	29%	\$14,0572	Material Weakness
2013-54	Setting Employment Goals	29%	\$ 7402	Material Weakness
2013-55	Comparable Services and Benefits	44%	\$10,9432	Material Weakness
2013-56	Severity of Disability Determinations	48%	--	Significant Deficiency
2013-57	Case Management	19%	\$ 4,0512	Significant Deficiency
2013-58	Wait List Management	--	--	Significant Deficiency
2013-59	Fiscal Management	76%	--	Material Weakness
2013-60	Corporate Credit Accounts	90%	\$13,837	Material Weakness
2013-61	Participant Use of Program Funds and State-Owned Equipment	--	\$ 4,029	Material Weakness
2013-62	Participant Contributions	70%	\$ 5,135 ²	Material Weakness
2013-63	Fee and Bonus Payments to Vendors	--	--	Significant Deficiency
2013-64	Administrative Costs	14%	--	Significant Deficiency
2013-65	Contract Management	67%	--	Significant Deficiency
2013-66	Procurement Cards	43%	\$ 9	Significant Deficiency
2013-67	Quality Assurance Monitoring	--	--	Significant Deficiency
2013-68	Complaint Management	86%	--	Significant Deficiency
2013-69	AWARE Application Backups	--	--	Significant Deficiency
Total Known Questioned Costs			\$83,582³	
Source: Office of the State Auditor's summary of the audit findings and recommendations. ¹ Recommendation No. 2013-52 has two samples; therefore, the table shows the error rates for the service authorizations sample and payments sample. ² These specific questioned costs were identified during the review of the 85 sampled case files. Some case files had multiple exceptions in more than one finding area. ³ Total known questioned costs are the total unduplicated questioned costs identified during the audit. Some questioned costs listed in the table are repeated in some of the findings and therefore do not sum to the total known questioned costs.				

In addition to the problems listed above, the Division was unable to provide all Program data from its AWARE system that we requested. Specifically, although the Division was able to provide data on the individuals served by the Program and the payments made to vendors during Fiscal Year 2013, the Division was

only able to provide Program data that were updated as of the date Division staff extracted the data from AWARE. For example, the Division could not provide data from AWARE on a particular participant's case, disability, or employment goal as of a particular date, such as July 1, 2012; this type of case information could only be obtained by manually reviewing the hard-copy case files, which we found were not always complete. Further, the Division could not provide certain historical information needed to determine Program trends, performance, and federal compliance. For example, the Division could not provide the following data:

- The number of participants who met their employment goals, which are documented in their Individualized Plans for Employment, after being served by the Program,
- The Program services that each participant received that the Division recorded outside of the AWARE system, or
- The total dollar amount of services that each participant has received through the Program.

Further, during the audit we requested AWARE data on the number of participants who were employed or not employed at the time they applied for Program services. Division staff reported that these data were not available in AWARE but could be found in the hard-copy case files. Therefore, we reviewed the case file documentation to determine the employment status for the 85 sampled participants; we found 36 (42 percent) were employed and 49 (58 percent) were not employed at the time of their Program application. After the audit was completed, the Division reported that it could provide data from AWARE on the applicants' employment status and provided these data on November 6, 2013. We performed reliability testing on the data by comparing it to the 85 sampled participants' case file documentation and found that for some participants the data did not match what was in the case files. For example, for seven of the 85 participants, the participants' hard-copy case files showed that they were employed at the time of application, but the data provided by the Division in November showed that these participants were not employed. Therefore, we questioned the reliability of these data.

Lastly, we found that the AWARE system does not include all payment information for all Program participants because some payments, such as bus passes and equipment that Program staff purchase for participants through procurement cards, are processed through the State's accounting system, the Colorado Financial Reporting System (COFRS), rather than through AWARE.

Why did the problems occur?

Overall, we found that the problems we identified have occurred because the Division has not established effective Program management practices to ensure that it carries out both its responsibilities under federal and state law and its duty to taxpayers. Specifically, we found:

Lack of Division and Program oversight. The Department has not exercised its oversight authority over the Division and established systems to ensure accountability. For example, the Department has allowed the Division considerable latitude with respect to administering the Program and determining and implementing appropriate controls, including controls related to eligibility, service authorizations, accounting, budgeting, use of Program funds, and state contracts. Further, the Department has not established oversight mechanisms for monitoring the Division's policies and practices to ensure transparency of Division operations, including documented processes and open communication and reporting to Department management.

This is not the first time our Office has raised concerns with Division controls and management. Since 1997, we have identified areas for improvement at the Division through five financial audits and one performance audit. Most of the issues identified in prior audits are consistent with concerns identified in our current audit, including weaknesses in the timeliness of eligibility determinations, fiscal controls and accounting procedures, case file management, administrative expenditures, supervisory reviews, quality assurance reviews, and contract management. Despite recurring problems in the Division over the past 16 years and the Department's agreement with our prior audit recommendations, our current audit findings demonstrate that the Division has not acted to sufficiently address the problems identified and strengthen controls.

Lack of clear direction and reporting on the Program's purpose. We found the Division has not clearly or accurately defined the purpose and scope of services for this Program, in accordance with federal regulations, nor has the Division ensured that the Program is not treated as an entitlement. For example, we found that in several Division documents and reports to entities such as the Joint Budget Committee (JBC), the Division incorrectly stated that it cannot stop services to a participant, which contradicts federal regulations. We also found training materials that the Division provided its staff in Fiscal Year 2013 that stated that the Division's policies and procedures are intentionally vague in areas such as eligibility, employment goals, and services, to provide Program counselors discretion. Further, some staff we interviewed did not have an accurate understanding of the purpose of the Program. Some Division and Program staff mistakenly believed the Program is required to help the participants achieve their employment aspirations, regardless of the cost, time required in the Program, and

whether the aspirations are reasonable; other staff stated that they believed they were required to provide all goods and services that a participant wants as long as the good or service may be needed for a participant to obtain employment, keep a job, or be happy in their job, which, as we discuss in the audit findings, has resulted in Program staff allowing significant latitude in the types, costs, and duration of goods and services that participants receive.

Lack of adequate data to monitor the Program. Based on interviews with Division staff and the Division's documentation and data, we determined that the Department and Division have not sufficiently determined the Program data and AWARE reports that are necessary to adequately monitor the Program, nor have they developed a system project plan outlining the steps the Division should take to develop AWARE reporting capabilities. Specifically, at the beginning of the audit, the Division could not provide us a listing of all the data that is tracked within AWARE which is needed to ensure Department and Division management have a sufficient understanding of the data maintained in the system. Further, the Division does not have a data warehouse to review historical Program data and does not require staff to record all payment information for all Program participants in AWARE. Once the Department and Division identify the AWARE capabilities needed to manage and oversee the Program and allow staff to record all payment information in AWARE, the Division would need to prepare a system project plan and provide it to either the State's Office of Information Technology or the AWARE vendor so that the reporting capabilities can be implemented.

Lack of oversight and monitoring of determinations made by Program counselors and supervisors. Program administration and service provision is decentralized and delegated to the 29 Program field offices. The Division has not implemented sufficient processes to oversee counselors' and supervisors' activities. For example, the Division does not require supervisory reviews to ensure that counselors properly determine eligibility, employment goals, and services; follow proper accounting controls; and comply with federal regulations, state laws and rules, and Division policies. In addition, the Division does not adequately monitor payments issued by Program staff to ensure the payments are reasonable and appropriate. As we discuss in the audit findings throughout the report, the Division has not established sufficient limits on the types or costs of services provided through the Program nor has the Division established a process for reviewing and approving exceptions to Program limits, in line with federal regulations.

Why do these problems matter?

In establishing the Program within the Division, the General Assembly vested the Department with broad responsibilities for managing about \$53 million in

Program funding annually. Comprehensive steps to improve internal controls and oversight of Division activities are needed to ensure accountability to taxpayers for the effective use of these funds. The Program provides a broad spectrum of services for individuals determined eligible for this program. By not having clear guidance and monitoring of Program services and payments, the Department cannot ensure that services are provided to individuals consistently and appropriately.

Because the Division could not provide the data on participants who met their employment goals, the services that each participant received, and the total dollar amounts of those services, we could not determine the overall effectiveness of the Program. Further, without adequate AWARE system capabilities to allow the Division to review the records of all cases, services, and payments, the Division does not have an accurate and electronic historical record of its participants, achievements, and challenges from which future staff and leadership can learn. Without sufficient controls to maintain historical Program data there is a risk that case file or payment data information in AWARE could be manipulated or altered without detection. For example, we received payment data as of June 26, 2013, that showed that \$19.9 million in participant vocational rehabilitation services were authorized, incurred, and paid during Fiscal Year 2013 through that date. In September 2013, the Division provided updated payment data for Fiscal Year 2013 that covered services authorized and incurred as of June 30, 2013 but were paid as of September 19, 2013, which totaled \$20.9 million. This indicates that the Program made more than \$1 million in payments between June 26 and September 19 for Fiscal Year 2013 services. It is unclear whether the large number of payments were appropriate or whether the AWARE reports were consistent or accurate.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Material Weakness.)

Recommendation No. 2013-50:

The Department of Human Services (Department) should improve its oversight of the Division of Vocational Rehabilitation (Division) and management and administration of the Vocational Rehabilitation Program (Program) by:

- a. Establishing and implementing a plan for conducting ongoing monitoring of the Division's performance to ensure the Division accomplishes its duties and responsibilities to administer the Program and is accountable to the Department. The plan should include following up on the Division's

progress in implementing external audit recommendations from the Office of the State Auditor to ensure implementation is timely and effective.

- b. Ensuring Division compliance with applicable federal regulations, state statutes and rules, and Department and Division policies. This should include reviewing federal regulations, state statutes and rules, and Department policies to identify inconsistencies and areas for statutory and policy clarification; working with the General Assembly, as needed, to clearly specify the role and responsibilities of the Division and help ensure it accomplishes the purposes intended by federal regulations and state laws; and revising Division policies, procedures, and staff training to provide clear guidance on the purpose and scope of the Program.
- c. Determining the record keeping and reporting capabilities needed in the Accessible Web-Based Activity and Reporting Environment (AWARE) system and developing and implementing a system project plan to provide to either the Office of Information Technology or the AWARE vendor to implement any necessary system changes. This review and plan should include a method for extracting historical Program data.

Department of Human Services Response:

- a. Agree. Implementation date: March 2014.

In July 2013, the Department began performing a large-scale reorganization of the Division of Vocational Rehabilitation. Since that time, the Division was moved into the Office of Long Term Care (the Office) to be co-located with similar programs. The Department has hired a new director of the Office and a seasoned audit manager for the position of Deputy Director for the Office. A new Division Director also was hired in October 2013. The Division will be working closely and collaboratively with the Department's Divisions of Accounting, Audit, Budget, and Procurement to address the issues identified throughout the audit.

The Department will establish a corrective action plan and conduct ongoing monitoring of the Division's performance. The Department will convene a workgroup to assist with developing this plan; the workgroup participants will include vocational rehabilitation staff within the Region VIII Technical Assistance and Continuing Education Program, a federal Rehabilitation Services Administration-funded regional technical assistance resource housed at the University of Northern Colorado. The Department will ensure the Division

properly implements each recommendation by using the audit tracking process already in place to manage the timely resolution of external audit recommendations from the Office of the State Auditor. In addition, the Division will rewrite its annual employee performance plans (PMAP) for management positions to include individual and team objectives related to ensuring Program accountability and teamwork.

- b. Agree. Implementation date: July 2014.

The Department, by way of the Office Director, Budget Division, and Accounting Division, will work with the Division to review federal regulations, state statutes and rules, and Department and Division policies to identify inconsistencies and/or areas for statutory and policy clarification. The Division has begun the process for a formal revision of its rules. The Division will seek technical assistance from the federal Rehabilitation Services Administration, as necessary, regarding interpretation of the Rehabilitation Act. Based on this comprehensive review, the Division will revise its policies and procedures to comply with federal and state laws, and will train staff by providing guidance on the purpose and scope of the Program.

- c. Agree. Implementation date: November 2014.

The Division will develop a system project plan to determine the specific record keeping and reporting capabilities that are needed for the AWARE system, as well as the costs associated to implement the changes. The Division will also evaluate how other states are using the AWARE system successfully in a data-driven environment and incorporate those concepts, as necessary, into its plan. With the technical assistance of the vendor, the Division will assess the capacity of the AWARE system to extract historical program data. The Division will implement the system's project plan as feasible.

Duration of Program Services for Participants

The primary goal of the Program is to achieve successful employment outcomes for its participants. A key element that the Division uses to help ensure that participants will succeed in achieving gainful employment is the development of an Individualized Plan for Employment (Plan) for each participant. The Plan outlines the services that the individual needs to achieve his or her employment outcome, or goal. To achieve an employment goal, participants may receive a variety of services, such as job skills training, transportation assistance, and

academic training in which the participant attends college to obtain a degree that may enable the participant to get a job. Each participant's Plan includes a section for the Division to document the estimated length of time it will take the individual to complete the planned vocational rehabilitation services and reach his or her employment goal and a section to document the estimated costs of those planned services.

In Fiscal Year 2013 the Program provided some type of service to 19,834 participants, which included those individuals who were determined eligible for the Program and only received application assistance and referral services. During the fiscal year, the Program paid for 9,256 of the 19,834 participants to receive a good or service in addition to the vocational rehabilitation services provided internally by Program staff. The amount of time that these participants had been receiving Program services averaged 1.8 years, and the cumulative costs of their goods and services to the Program recorded in the Division's AWARE system in Fiscal Year 2013 totaled about \$22 million or an average of about \$2,434 per participant for the year.

What audit work was performed and what was the purpose?

The purpose of our audit work was to analyze the length of time that participants are generally in the Program before successfully reaching their employment goals and the costs to the Program of providing their services. We reviewed the length of time that participants had been receiving Program services since they were determined eligible and the costs to the Program to serve them. We identified 1,168 participants who were determined eligible before July 1, 2008, but still received services during Fiscal Year 2013, 5 years later, and reviewed Division documentation for a sample of eight of those 1,168 participants. The sample included four participants out of the 1,168 participants who had the longest periods of eligibility in the Program and an additional random sample of four participants from the remaining population of 1,164 participants. We reviewed hard-copy case files and information in the Division's electronic case management system, AWARE, for the eight sampled participants to understand the reasons they continued to receive Program services in Fiscal Year 2013.

How were the results of the audit work measured?

We used the following criteria when evaluating the length of time participants receive Program services:

Reasonable time periods. Federal regulations (Written policies governing the provision of services for individuals with disabilities, 34 C.F.R., pt. 361.50) specify that states may establish reasonable time periods for the provision of

services provided that the time periods are not so short as to effectively deny an individual a necessary service and not absolute where exceptions are allowed so that individual needs can be addressed.

Employment outcomes. Federal regulations (Purpose, 34 C.F.R., pt. 361.1) require state vocational rehabilitation programs to assess, plan, and provide vocational rehabilitation services for individuals with disabilities so that they may prepare for and engage in gainful employment. Federal regulations [Content of the Individualized Plan for Employment, 34 C.F.R., pt. 361.46(a)(1)] also require that each participant's Plan include a description of the specific employment outcome that is chosen by the participant.

Monitoring of participants' Plans. Division policy (Section 11.7) states that the counselor shall monitor and review the implementation of the Plan on a regular basis and document such reviews in the case file. Division policy (Section 11.8) also states that the entire Plan must be reviewed at least annually by the counselor and the counselor must document the annual review in the participant's case file; the annual review shall encompass the progress toward and continued appropriateness of the planned employment outcome, objectives, vocational rehabilitation services' providers of goods and services, evaluation criteria, evaluation methods, and evaluation schedules contained in the Plan.

Reasonable costs. Federal regulations [Written policies governing the provision of services for individuals with disabilities, 34 C.F.R., pt. 361.50(c)] require the State to maintain written policies that govern the rates for all purchased services and allow states to create a fee schedule to ensure each service is procured at a reasonable cost to the Program. Regulations also specify that the fee schedule must not be so low as to effectively deny a participant a necessary service. The State should allow exceptions to the fee schedule so participants' needs can be addressed, and the State may not establish an absolute dollar limit on service categories or the total services a participant may receive. According to RSA management, the Division can limit services, and therefore costs, for the Program as long as the Division has a standard and consistent process to review and allow for reasonable exceptions to the limits. Division policy (Section 12.11) states that all vocational services and goods provided by the Division must be necessary, appropriate, and provided at the least possible cost.

Case closure criteria. Division policy (Sections 17.1 and 17.51) lists numerous reasons for case closure; some of the reasons include closure due to a successful employment outcome or ineligibility; "The individual cannot be contacted or located and there is documentation in the [case file] showing that the [Division] counselor made repeated and appropriate efforts to contact the individual and, when appropriate, his/her authorized representative;" and "The individual has failed to cooperate, and documentation in the [case file] shows that the [Division] counselor has made repeated and appropriate efforts to encourage participation."

What problems did the audit work identify?

Overall, we found that some participants remained in the Program for extended periods of time without meeting their employment goals. These participants cost significantly more than the average cost per participant. The table below shows a summary of the 9,256 participants for whom the Program paid for goods and services, in addition to the vocational rehabilitation services provided internally by Program staff, in Fiscal Year 2013. The table includes the goods and services the Program purchased for the participants and recorded in AWARE since the date the participants had entered the Program, which in some cases was in the 1980s; the participants' average costs for goods and services during Fiscal Year 2013; the average number of years the participants have received Program services; and the range in the number of years that the participants have received services.

Vocational Rehabilitation Program Summary of Participants Served Fiscal Year 2013¹				
Total Participants	Costs Recorded in AWARE for Participants Since Entering the Program	Average Cost per Participant in Fiscal Year 2013	Average Time Receiving Services	Range of Time Receiving Services
9,256	\$60.4 million	\$2,434	1.8 years	2 weeks to 32 years
Source: Office of the State Auditor's analysis of Division of Vocational Rehabilitation data from the Accessible Web-Based Activity and Reporting Environment (AWARE) system. ¹ Data are as of June 18, 2013.				

Further, we found that the Program costs incurred by the Division for about one-third of the participants (about 2,800 of the 9,256) exceeded the average cost per participant of \$2,434. The costs to the Program to serve each participant during Fiscal Year 2013 varied significantly, ranging from about \$1 to \$114,000.

Problems Identified with Sampled Cases

We reviewed the cases for a sample of eight out of the 1,168 participants who were determined eligible before July 1, 2008, but still continued to receive services during Fiscal Year 2013. The following table summarizes each of the eight participant's length of time in the Program, the cumulative amount paid for each participant's services, and the key goods and services that the Program purchased for each participant. These participants also received vocational

rehabilitation services directly from Program counselors, which were internal costs to the Program and not reflected in the table as Program payments.

Vocational Rehabilitation Program Sample of Eight Participants Who Received Services in Fiscal Year 2013 As of August 2013					
Participant	Year Determined Eligible	Years in Program	Goods and Services Paid for by the Program¹	Key Goods and Services Received	Met the Employment Goal?
#1	1981	32	\$203,000	Tuition, assistive technology ² , and personal adjustment training ³	No
#2	1988	25	\$52,000	Tuition, books, childcare, transportation, and a computer	No
#3	1994	19	\$315,000	Tuition, books, living expenses, transportation, and computers	No
#4	1994	19	\$150,000	Tuition, books, assistive technology ² , and transportation	No
#5	2001	12	\$21,000	Tuition, books, and medical supplies	No
#6	2006	7	\$46,000	Tuition, books, and childcare	No
#7	2006	7	\$23,000	Dental treatment, auto repairs, and employment assistance	No
#8	2008	5	\$1,700	Psychiatric, orthopedic, and hearing evaluations	Unknown
Source: Office of the State Auditor's analysis of Division of Vocational Rehabilitation data from the Accessible Web-Based Activity and Reporting Environment (AWARE) system and case file documentation. ¹ Includes the costs of all goods and services provided by Program vendors and direct payments to participants that the Division recorded in the AWARE system. This does not include the costs of services that are not recorded in AWARE, such as services provided by Program staff or services that are only recorded in the Colorado Financial Reporting System (COFRS). ² Assistive technology includes items such as reading magnifiers and speech recognition software that improve a disabled individual's functioning. ³ Personal adjustment training helps develop an individual's skills or adapt his or her behavior to improve functioning, mobility, or independent living.					

We found that there was no evidence that any of the eight sampled participants met their employment goals despite receiving services through the Program for 5 or more years. We also found additional problems with each of the eight cases, including that the Program: (1) allowed participants to change their employment goals multiple times, (2) lost contact with some participants, and (3) failed to close participants' cases within reasonable time frames when evidence documented in the case files showed that the participants were unable or unwilling to participate in the Program or meet employment goals. We identified the following specific problems:

- For Participant No. 1, who was determined eligible in 1981, although Division staff reported that documentation was missing for much of this case and we were, therefore, unable to determine the participant's original employment goal, the available case file documentation showed that the participant changed the employment goal at least twice. Specifically, the participant's employment goal changed from counselor to answering service agent and then to self-employment. Case notes in both May 2011 and July 2013 stated that the participant was not progressing toward his or her employment goal, but the case was still open. As of August 2013, this participant was continuing to receive services from the Program and had received a total of \$203,000 in Program goods and services.
- For Participant No. 2, who was determined eligible in 1988 and originally had an employment goal to become an administrative assistant, the Program paid for the participant's tuition toward a bachelor's degree, a certificate for a course of study that differed from the bachelor's degree, and other services. The participant changed the employment goal from administrative assistant to Web designer after the Program had paid for much of the participant's college education to become an administrative assistant, and the Program revised the participant's Plan based on the new goal. Case file documentation showed that the participant was frequently out of contact with the counselor, often for 1 year or more at a time, yet the Program continued to pay for the participant's college coursework. The case was closed in January 2013 without the participant achieving the employment goal. The Program had paid for a total of \$52,000 in goods and services for this participant.
- For Participant No. 3, who was determined eligible in 1994 and had an employment goal to become a medical doctor, the Program paid for the participant to obtain a bachelor's degree and a doctoral degree, as well as a doctorate in medicine from a university in the Caribbean. Case notes indicated that the participant applied to schools located within the United States but was not accepted to those schools. Case notes stated the

participant was repeatedly out of compliance with the Plan and Program requirements, including not keeping contact with the counselor for long periods, not submitting monthly progress reports, and misusing Program funds. The case notes also indicated the participant had difficulty progressing toward the employment goal. The participant's counselors amended the Plan numerous times to authorize new degree programs to improve the participant's chance of being accepted into a medical school and allowed the participant more time to complete each degree. Although the case file documentation indicated that the participant had completed the degrees, the participant's case was still open and the participant had not achieved the employment goal of medical doctor as of October 2013 because the participant was unable to pass the medical licensure exam. As of August 2013, the Program had paid for a total of \$315,000 in goods and services for this participant. Further, paying for the participant's graduate education outside of the United States did not appear to be a necessary, appropriate, or prudent use of federal and state funds.

- For Participant No. 4, who was determined eligible in 1994, the Program staff allowed the participant to change employment goals and change college majors, which resulted in the Program paying for the participant's college classes under both majors. The participant originally had an employment goal of elementary school teacher and changed it to human services assistant. According to Program staff, the participant attended classes part-time and was allowed by Program staff to change majors and the employment goal to human services assistant, all of which significantly delayed the participant's progress toward completing a degree and achieving employment. As of August 2013, the participant's case was still open, the participant had not completed a degree or reached his or her employment goal, and the Program had paid a total of \$150,000 for goods and services. Additionally, Program staff told us that the participant's records from 1994 through 2004 were inadvertently destroyed, so we were unable to review all documents since the participant had been in the Program.
- For Participant No. 5, who was determined eligible in 2001, the Program staff allowed the participant to change employment goals and change college majors, which resulted in the Program paying for the participant's college classes under both majors. Specifically, in 2008, the participant changed majors and the employment goal from a public health educator to freelance writer. According to case file documentation, the participant attended classes part-time and counselors amended multiple Plans to extend the time for the participant to complete a degree. In addition, case notes showed that the participant was out of contact with the counselor from January 2012 until July 2013, but the case was not closed. As of

August 2013, the participant's case was still open, the participant had not completed a degree or met the employment goal, and the Program had paid a total of \$21,000 for goods and services.

- For Participant No. 6, who was determined eligible in 2006 and originally had an employment goal to become an engineer, the Program paid for the participant to take classes toward two bachelor's degrees in two different fields from two different institutions, although the participant was expelled from the first institution and failed to stay in contact with the counselor for more than 2 years. When the participant was expelled, the counselor approved a change to the Plan for the participant to obtain an information technology degree at another institution. Case file documentation from 2010 showed that the participant was also suspended from the second institution, and the counselor lost contact with the participant in early 2011. The most recent case note was dated March 2012 and stated that the counselor had been unable to contact the participant. As of August 2013, the participant had not achieved the employment goal but the case was still open despite lack of contact with the counselor for nearly 2 years. Further, the Program had paid a total of \$46,000 in goods and services for this participant.
- For Participant No. 7, who was determined eligible in 2006 and had an employment goal of animal groomer, between 2006 and 2009 the Program paid for dental services and to repair the individual's automobile. According to hard-copy and electronic case file documentation, the participant's services were suspended in 2009 but were reinstated in 2010 to provide additional dental work and assistance with obtaining employment as an animal groomer. Altogether the Program spent \$15,600 on dental work for the participant, although case file documentation did not support that dental work was necessary for the participant to become an animal groomer. As of August 2013, the participant had not achieved the employment goal, but the case was still open and the Program had paid a total of \$23,000 for goods and services.
- For Participant No. 8, who was determined eligible in 2008 and had an employment goal of administrative assistant, the Program failed to close the participant's case within a reasonable time frame when the case file showed that the participant was unwilling to participate in the Program. Specifically, the case file documentation noted that the participant refused to comply with medical evaluations that were needed to determine the services the participant should receive and refused to provide financial information so that the counselor could determine whether the participant could contribute toward the cost of services. The case file documentation

also stated that the participant did not stay in contact with the counselor for long periods, yet the case remained open until July 2012, when the counselor learned that the participant had obtained employment. At that time, Program staff closed the case even though they were unsure what type of employment the participant had obtained or whether the participant met his or her employment goal. The Program had paid a total of \$1,700 in goods and services for this participant.

Why did the problems occur?

The problems we identified occurred for the following reasons:

- **No thresholds on the amount of time a participant can receive services.** The Division has not established policies regarding a reasonable length of time for a participant to receive services, as allowed by federal regulations. For example, although counselors estimate in each participant's Plan the amount of time, typically in months, that it will take the participant to reach his or her employment goal, the Division has not established benchmarks or reasonable time frames, such as 2 years for a participant not seeking a degree or 5 years for a participant seeking a degree, for providing services to help the participant reach his or her employment goal. Other states we surveyed have established policies that limit or have increased requirements regarding the duration of time that the Program will pay for services. For example, Georgia has established a policy limiting the time allowed to complete a bachelor's degree to 5 years.
- **Lack of procedures for ensuring service costs are reasonable and necessary.** The Division has not established policies or procedures, including cost thresholds, to ensure the Program only pays reasonable, necessary costs for participants. For example, the Division does not have a policy limiting authorizations to the cost of in-state tuition or equivalent out-of-state tuition. In addition, Division policy does not require the participant to pay any costs that exceed in-state tuition or the equivalent. According to Division data, in Fiscal Year 2013 the Program paid a total of \$930,000 to colleges and universities in 25 other states, including Florida, Hawaii, and New York, for participants' tuition and fees. Several of the vocational rehabilitation programs in other states that we surveyed—Washington, West Virginia, Alabama, Oklahoma, and Maryland—have developed policies limiting their programs' cost or payment of tuition to in-state tuition.

According to the Division, its fee schedule serves to limit tuition costs because the schedule states that "When a [participant] chooses an out-of-

state or private college or university and there are other appropriate and less costly alternatives that meet the individual's vocational rehabilitation needs within Colorado, [the Program] will not be responsible for those costs that are greater than the least costly alternative." However, based on our review of case files and interviews with Program staff, we found that staff repeatedly determine that there are no alternatives available to meet participants' education needs in Colorado, such as when a Colorado school will not accept a participant or does not have the exact degree program that a participant desires. Further, the Program has paid for participants' out-of-state tuition without requiring the participants to pay for the amount that exceeded an equivalent in-state tuition.

In addition, the Division does not sufficiently ensure participants do not waste Program funds when the individuals fail to meet expectations outlined in their Plans or complete the services that the Program purchased. For example, the Division does not have a policy or process to recover Program costs or discontinue services to participants who drop out of college, get expelled, change degrees without prior Program approval, or fail classes.

- **Lack of monitoring of participants' duration in the Program.** The Division has not established a process for monitoring participants' length of time in the Program and assessing the reasonableness of continuing to serve those participants who fail to meet employment goals after receiving Program services for multiple years. For example, there is no process for supervisors to identify cases that extend several years or to review a sample of those cases to assess the appropriateness of employment goals and changes to the goals, or to monitor for participant compliance with the Plan. Further, there is no review and oversight by Division management of participant cases that have extended several years beyond the length of time that counselors originally estimated was needed for the participant to reach his or her employment goal or of those cases that represent a substantial cost to the Program to determine why Program staff continued services or revised employment goals rather than closing cases. In addition, the Division does not have a standard and consistent process for reviewing and approving exceptions to its policies or fee schedule, in line with federal regulations.

Why do these problems matter?

The problems we identified with the Division's lack of oversight and controls over the duration and costs of participants' Program services are important for the following reasons:

- **The Program cannot ensure participants achieve employment in a timely manner.** The purpose of the Program is to provide services to participants to prepare for and engage in employment. When the Division does not establish reasonable thresholds for the number of years it will provide services before it will begin limiting a participant's services or close the participant's case, it cannot ensure participants will meet their goals in a timely manner. When the Division does not identify and review cases that have been open for extended periods, it cannot evaluate whether the participants' employment goals are reasonable and attainable.
- **The Program cannot ensure federal and state funds are used appropriately and efficiently.** Paying for services for participants who are not making sufficient progress toward meeting employment goals within reasonable time frames is not an appropriate or prudent use of limited Program funds. For the eight case files we reviewed for participants who had received services for at least 5 years since they were determined to be eligible, the Program spent a total of more than \$816,000 on vocational rehabilitation services, yet each of the participants had been out of compliance with his or her Plan at some point and had not achieved his or her employment goal. Further, expenditures for college tuition and training represent a significant cost to the Program and totaled \$4.9 million in Fiscal Year 2013. Due to the limited controls the Division has over the approval of participants' tuition, the Division cannot ensure that the funds that it has paid for participants' tuition were procured at the least possible cost to the federal government and State. Finally, paying for participants to receive services outside of the United States, such as college in a foreign country, as a general practice appears inappropriate given that vocational rehabilitation is a federal grant program and creates difficulties for counselors regarding their abilities to monitor participants' progress toward achieving their employment goals.

Additionally, by not closing the cases of participants who do not cooperate and do not comply with Division policies, the Division cannot realize the potential cost savings that it could use to serve new individuals who are on the Program's wait list and are in need of services, as discussed in Recommendation No. 2013-58. Specifically, in Fiscal Year 2013, while the Program had open cases for more than 1,100 participants who had been in the Program for 5 years or more and continued to receive services, the Program had more than 4,200 eligible individuals on its wait list. When participants can receive services indefinitely without sufficient procedures to ensure reasonableness, it is less likely that individuals on the wait list will be served in a timely manner.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Material Weakness.)

Recommendation No. 2013-51:

The Department of Human Services (Department) should improve controls to ensure participants in the Vocational Rehabilitation Program (Program) reach their employment goals within reasonable time periods and federal and state funds are used prudently and efficiently by:

- a. Establishing and implementing policies regarding reasonable time frames, such as 2 years for participants not seeking a degree and 5 years for degree-seeking participants, for participants to receive Program services, as allowed by federal regulations.
- b. Establishing and implementing methods to control Program costs. These methods should include setting reasonable thresholds for the costs of different types of Program services; instituting controls over authorizations and payments for academic training and tuition that limit the Program costs to in-state tuition or the equivalent; and recovering Program costs or discontinuing services for any participant who withdraws or is expelled from college or otherwise fails to reasonably meet the requirements in his or her Individualized Plan for Employment.
- c. Establishing and implementing an ongoing review process, such as at the Division of Vocational Rehabilitation level or by a special team of Department management and staff, to assess the appropriateness of continuing to serve participants who fail to meet employment outcomes and goals within the time frames and thresholds established in parts “a” and “b” above. This process should include implementing a methodology for reviewing and approving exceptions to the limitations, when reasonable, and notifying participants who remain in the Program for extended periods without sufficiently progressing toward their goal of a reasonable time frame to meet their goal before Program services will end.
- d. Establishing and implementing procedures to close cases, as appropriate, when participants fail to meet the reasonable time frame for meeting employment outcomes and goals, set in part “c” above, after they have been notified of such case closure.

Department of Human Services Response:

Agree. Implementation date: July 2014.

- a. The Division of Vocational Rehabilitation (Division) will establish and implement policies regarding reasonable participant timeframes to ensure adequate progress toward the achievement of an employment outcome. The duration of each service needed by a participant must be determined on an individual basis and reflected on the participant's Individualized Plan for Employment. The Division will look at operational process improvements, policy revisions, and training and supervision of staff to ensure that participants are making timely and satisfactory case progress and receiving services only for the duration necessary to address their individual barriers to employment.
 - b. The Division agrees to establish reasonable thresholds regarding costs of services in a manner that complies with 34 C.F.R., pt. 361.50. The Department also agrees to establish controls over authorizations and payments for academic training and tuition that limit Program costs to in-state tuition or the equivalent, if appropriate. The Division will request written guidance from the Rehabilitation Services Administration about how to address the recovery of costs, as appropriate, when participants fail to reasonably meet the requirements in his or her Individualized Plan for Employment. The Division will revise its policies and procedures to clarify that cases will be closed when participants do not make appropriate case progress.
 - c. The Division will establish a Division-level ongoing review process to ensure that participants, particularly those with cases that have been open for extended periods of time, are making sufficient case progress. Additionally, the Division will provide training along with increased coaching and supervision to strengthen counselors' skills and capacity to effectively manage, review, and document participant progress. Data obtained from the review process will provide Department and Division management with information to more adequately assess whether sufficient case progress is occurring.
 - d. The Division will review existing policies and procedures regarding case closure and will revise them to ensure compliance with federal and state laws. The Division will also provide training and supervisory oversight to assure that vocational rehabilitation counselors make appropriate case closure decisions.
-

Controls over Service Authorizations and Payments

The Division has developed a service authorization and payment process to provide services and goods to participants eligible for the Program. According to Division staff, Program counselors work with each participant to develop an employment goal and determine the services the participant will need to complete his or her employment goal. The identified services and goods that the participant will need are to be documented in the participant's Plan. Counselors can authorize a wide range of goods and services, such as hearing aids, job interview clothing, job placement services, academic training, psychological counseling, and assistive technology devices for participants, which are typically provided by vendors. Participants can also receive some Program services, such as vocational counseling and guidance, directly from Program staff rather than vendors. For the participant to receive goods or services from a vendor, the counselor must complete a Service Authorization form that includes information about the type of good or service, the vendor that will provide it, the dollar amount authorized to pay for the good or service, and the date the Authorization form was created.

The Division has created a fee schedule that provides guidance on the cost of goods and services provided by the Program. This fee schedule includes either an allowable range of fees or an allowable threshold for payments for goods and services provided by the Program. The participant's counselor must authorize an amount for each good or service based on the fee schedule in accordance with the Division's policy of least possible cost. If the cost of the authorized good or service is over a certain dollar threshold specified by Division policy or Division management, the counselor must have supervisory approval before giving the Service Authorization form to the participant to obtain the service or good. A copy of this form is to be maintained in the participant's hard-copy case file.

Federal regulations require the Division, as a recipient of federal grant funds, to monitor and properly document all payments made with federal dollars to ensure that the funds are used for allowable purposes. For goods or services that participants receive from a vendor, the counselor verifies the transaction by (1) obtaining an invoice or receipt from the participant or contacting the participant to verify he or she received the service (such as an appointment with a doctor) and (2) reviewing the invoice or billing statement that the vendor sends to the field office. The counselor matches any invoices and receipts that he or she receives to the participant's Service Authorization form and approves and signs the payment invoice before providing it to an administrative assistant within the counselor's office to process the payment.

What audit work was performed and what was the purpose?

The purpose of our audit work was to determine whether the Division has sufficient processes and controls to ensure that the services that participants receive and payments made on their behalf are allowable, reasonable, and appropriate based on federal and State regulations, Division policy, and the Division's fee schedule.

First, we reviewed the hard-copy documentation and Accessible Web-Based Activity and Reporting Environment (AWARE) data for a sample of 85 participants who received Program services in Fiscal Year 2013 to determine whether: (1) the services were authorized in accordance with the participants' Plans and before services were provided, (2) the authorizations were documented in the participant case files and AWARE, (3) the authorized services related to a disability that was documented in the participant's case file, and (4) the Program staff obtained supervisory approvals as required by Division policy.

Second, we identified 63 of the 85 participants that had payments made to external vendors on their behalf during Fiscal Year 2013. We reviewed a sample of 63 payments, one for each of the 63 participants, totaling \$60,450. We reviewed the 63 sampled payments to determine whether: (1) Program staff paid the correct amount based on the Service Authorization form and related unit rate contained on the Division's fee schedule, (2) the Service Authorization Form contained evidence of supervisory approval as required by Division policy, (3) the payment was properly supported with an invoice or receipt, (4) the payment was approved by a counselor, and (5) the service or good was documented as authorized on the participant's Plan. In addition, for a sample of 14 vendors that received payment from the Program, we confirmed that they had a business filing with the State and were, therefore, valid vendors.

We also interviewed Department accounting and internal audit staff, Division management and staff, and a sample of 15 administrative staff, counselors, and supervisors from seven of the Program's field offices throughout the state to understand the Division's requirements and field offices' practices for authorizing, providing, and paying for Program services and goods.

How were the results of the audit work measured?

We used the following criteria to assess the Division's controls over service authorizations and payments:

Internal controls over transactions. The federal Office of Management and Budget's (OMB) *Circular A-133, Audits of States, Local Governments, and Non-*

Profit Organizations (Circular A-133), requires that states implement internal controls to ensure that transactions are properly executed, recorded, and accounted for to permit the preparation of reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with laws, regulations, and other compliance requirements. Federal regulations (Methods of administration, 34 C.F.R., pt. 361.12) require the State to properly and efficiently administer the Vocational Rehabilitation Program. As a best practice, a comprehensive system of financial controls includes a post-payment review process to ensure that controls are operating as intended; all payments are necessary, appropriate, and supported by adequate documentation; and participants receive services deemed necessary to meet their needs.

Additionally, State Fiscal Rule 1-9 states that departments, agencies, and institutions of higher education are responsible for the design and implementation of programs and internal controls to prevent, deter, and detect fraud. To reduce the risk of error or fraud, agencies should separate the duties and responsibilities for reviewing the transactions, recording them, authorizing transactions, and handling any related assets.

Services, goods, and associated payments must be reasonable and appropriate. OMB's *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments (Circular A-87)*, provides basic guidelines for a cost to be allowable under a federal award. These guidelines state that the costs charged to a federal award must be necessary and reasonable and that the cost be adequately documented. OMB's *Circular A-133* states that transactions must be executed in compliance with laws, regulations, and the provisions of contracts or grant agreements. State Fiscal Rule 2-1 states that all expenditures by state agencies and institutions of higher education shall meet the standards of propriety as being for official state business purposes only and reasonable and necessary under the circumstances. In addition, State Fiscal Rule 2-3 requires that receiving reports, or other sufficient documentation, be prepared for all goods and services received, and that staff ensure that they show actual quantities prior to processing a voucher for payment. According to Division policy (Section 12.11), all goods and services must be necessary and appropriate, procured at the least possible cost to the Division, and essential to assess an individual's eligibility and severity of disability and establish his or her vocational rehabilitation needs.

Authorization of and payment for goods and services. Division policy (Sections 10.2 and 10.3) contains the following provisions regarding the authorization of goods and services:

- An authorization for Vocational Rehabilitation Service form reflects the Division's commitment to pay for specific goods and services rendered in accordance with the terms and conditions of the authorization.
- Any service paid for, in part or in whole, by the Division shall be authorized, in writing, by a counselor prior to its initiation unless the case file documents that prior written authorization is not possible; in those instances, supervisory approval is required.
- Once a participant's Plan has been developed and signed by the individual and the counselor, only the services or goods documented in the Plan may be authorized.
- Counselors must authorize services and goods and approve payment in accordance with the Division's fee schedule. Market-based standardized rates of payment and other rate-setting procedures are established in writing by the Division's Director for each available vocational rehabilitation service.

Required supervisory approvals. Division policy (Section 10.41 and 10.24) requires supervisors to approve purchases of more than \$5,000 in writing, and authorizations for which the payment will be made directly to the participant must be approved by the Division's Administrator of Field Services. In January 2013, the Division implemented a temporary policy that decreased the threshold needed for supervisory approval of service authorizations to \$2,000 or more. In April 2013, the policy was revised to require a supervisor to also approve payments that are made directly to participants.

Mileage reimbursement rates. State Fiscal Rule 5-1 specifies that a state employee can be reimbursed for each mile actually and necessarily traveled on State business using the employee's personal vehicle at 90 percent of the prevailing Internal Revenue Service (IRS) rate per mile. As of January 2013, the IRS rate for vehicles is 57 cents per mile and the State's rate is 51 cents per mile for two-wheel drive vehicles.

What problems did the audit work identify?

We found problems with Program field office staff's authorization and payment processes related to the purchasing of goods and services for participants, as discussed below.

Service Authorizations

We identified problems related to service authorizations in 24 (28 percent) of the 85 participant case files we reviewed. We found that Program staff authorized participant services that did not correspond to a documented need, impairment, or disability; authorizations for services were missing, created after the services had been provided, or did not have supervisory approval; payments were over the authorized amounts; and authorized services did not appear reasonable and necessary, as described below. Some sampled participant case files had multiple exceptions. The problems we identified with service authorizations resulted in a total of \$24,727¹ in known questioned costs.

- **Lack of evidence that an authorized service was needed to address a disability or impairment.** In five participant case files, the Program staff did not document, in the case file or in AWARE, a disability or job-related impairment related to the service that was authorized. For example, four participants had been authorized vision examinations and eyeglasses, but there was no documentation that they had vision-related disabilities. For another participant, Program staff authorized the participant to receive dental work, eyeglasses, and hearing aids but did not document any disabilities in these areas. These problems resulted in a total of \$5,695 in known questioned costs.
- **Missing written authorizations.** For 11 participant case files, the hard-copy case files did not contain all of the required written authorizations for those participants. These errors resulted in \$623 in known questioned costs.
- **Authorizations created after services were provided.** For two participant case files, Division staff did not complete the Service Authorization form until after the date of the vendor invoice, meaning that services were provided without prior authorization as required by Division policy. This problem resulted in \$2,725 in known questioned costs.
- **Lack of required supervisory approval.** Five participant case files did not contain evidence of appropriate supervisory approval, as described below. These errors resulted in \$11,644 in known questioned costs. Specifically, for two participants, authorization amounts for hearing aids exceeded \$5,000, but the authorizations did not contain evidence that the supervisor had approved the authorization as required by Division policy; one authorization for a direct payment of \$500 to the participant for child care services was not approved by the Administrator of Field Services as required by Division policy; and the Division paid \$285 for two

participants to receive services that had not been authorized prior to the initiation of services and did not include supervisory approval as required by Division policy when a service is provided before it is authorized by the counselor.

- **Authorized services did not appear reasonable or necessary.** Four participant case files contained authorizations for services for which the Program paid but that did not appear to be necessary or appropriate. Specifically, for two participants who wore and had hearing aids, the Program paid for the participants to receive new hearing aids, but there was no documentation in the hard-copy case file or in AWARE of malfunctions or problems with the participants' existing hearing aids. For two other participants, the Program included college courses in the participants' Plans, but the participants were already attending college when they applied to the Program. There was no documentation in the hard-copy case file or AWARE of the rationale for why the Program began paying the participants' tuition when the participants had been able to pay for these costs. These problems resulted in a total of \$3,976 in known questioned costs.
- **Payments exceeded the amounts authorized.** In three participant case files, the Division paid the vendor more than the total amount shown on the Authorization forms. These problems resulted in a total of \$314 in known questioned costs.

Payments for Services

We also identified problems with 24 (38 percent) of the 63 payments we reviewed, including payments for services that were not authorized by a counselor, did not follow the fee schedule, exceeded the amount authorized, lacked required supervisory approval, or lacked documentation to support the amount paid, as discussed below. Some sampled payments had multiple exceptions. The problems we identified resulted in a total of \$14,216 in known questioned costs. However, \$5,384 of the \$14,216 are identified as questioned costs in the problems with service authorizations noted above, and therefore, \$8,832¹ are the total known questioned cost related to payments for services.

- **Payments for services that were not authorized or not in the Plan.** Seven of the sampled payments, totaling \$2,189, were for services that did not match the Service Authorization form or were not documented in the participant's Plan. For example, one payment was for eyeglasses although vision restoration was not included in the Plan. For another payment, the service authorized was learning evaluation services, but the payment was for a cancellation fee for the participant missing an appointment for a

learning evaluation. These problems resulted in \$1,661 in known questioned costs.

- **Payments did not match the fee schedule.** Five of the payments, totaling about \$2,381, and their related authorizations did not match the Division's fee schedule for the service or the fee schedule did not list an amount. For example, in two instances, the fee schedule included a rate for a psychological evaluation of \$201 per hour, but the authorization and subsequent payment showed a total payment authorized as \$550 with no hourly amount specified. These problems resulted in \$2,381 in known questioned costs.
- **Overpayments.** Three of the payments, totaling \$393, exceeded either the amount authorized or invoiced by the vendor by a total of about \$6. For example, for one payment for medical records, the amount paid to the vendor was more than the vendor charged on the invoice, and there was no evidence that the vendor refunded the overpayment or that the Division attempted to reconcile the cost. The \$6 represents known questioned costs. Although the overpayment amount noted is minimal, payment amounts should agree with supporting invoices.
- **Lack of supervisory approval.** Two of the payments, totaling \$9,251, lacked documentation or evidence of supervisory review and approval prior to the services or goods being authorized and then paid. One payment was for more than \$5,000 and therefore required supervisory approval; the other payment occurred after January 2013 and exceeded the \$2,000 threshold needed for supervisory approval. These payments of \$9,251 are known questioned costs.
- **Lack of supporting documentation for payments.** Six of the payments, totaling \$1,920, lacked sufficient supporting documentation, such as an invoice from a vendor or a receipt, for us to determine whether the payment amount was appropriate. Further, two of these payments were for travel reimbursements and were missing information, such as addresses and supporting documentation for the mileage amounts and rates used for reimbursement. These problems resulted in \$1,710 in known questioned costs.
- **Lack of counselor approval for purchases.** Six of the payments, totaling \$3,255, lacked evidence of the counselor's review and approval of the service or good that was purchased. These payments of \$3,255 are known questioned costs.

- **Authorizations were processed incorrectly, contained errors, or were incomplete.** Three of the payments, totaling \$515, did not have appropriate authorizations. Specifically, for one payment, the counselor's authorization of the service was dated after the date of the vendor's invoice. For the second payment, two authorizations were issued for the same service. We verified, in this case, that the two authorizations did not result in duplicate payments. For the third payment, the authorization listed two types of services that had different payment amounts in the fee schedule, so we could not determine whether the amount authorized and paid was appropriate. These problems resulted in \$265 in known questioned costs.

Based on our interviews and walk-throughs of the payment process with staff, we also determined that the field offices lack appropriate segregation of duties in relation to their payment process. Although supervisors are required by Division policy to approve authorizations for \$2,000 or more, counselors approve payments for the services that they have authorized and there is no supervisory review or other oversight of the payments. Specifically, the counselors authorize the services and goods for participants, receive the invoices and receipts from vendors and participants, verify that the participants received the services and goods, approve transactions for payment, and then typically provide the approved invoice to administrative staff who enter the payment information and transaction into AWARE for payment to the vendor. Additionally, some staff we interviewed reported that sometimes the counselors enter the payment into AWARE when administrative staff are not available. There is no additional review or approval of the payment information within AWARE.

Why did the problems occur?

Overall, the Division does not have adequate controls and oversight over service authorizations and payments. Specifically, as we discuss below, the Division lacks: (1) policies and clear guidance regarding reasonable and appropriate services and payments; (2) sufficient monitoring of service authorizations and payments; (3) specific requirements for supporting documentation to support each payment, such as receipts, invoices, and any other documentation appropriate to support the transaction; (4) proper segregation of duties; (5) post-payment review processes; and (6) training to staff involved in payment processing. We found:

- **Lack of standard policies and procedures to ensure authorized services and payments are reasonable and appropriate.** The Division does not have a policy or procedure to ensure that Program staff only authorize services that relate to participants' documented disabilities and impairments. In addition, the Division has not established procedures or controls that ensure Program staff (1) authorize services before they are

provided and obtain appropriate supervisory approvals, (2) pay only the dollar amounts that have been authorized, and (3) maintain documentation of authorizations. Division staff told us that Service Authorization forms are not required to be in the hard-copy case files because the forms are stored electronically in AWARE. However, Division policy requires authorizations to be in writing, and Division-provided training materials stated that the authorizations must be printed and signed. In addition, Division staff indicated that supervisory approvals were not required for two transactions (totaling \$5,699 and \$5,160, respectively) we reviewed because the items in those transactions required prescriptions, yet the Division's policy specifically requires that goods or services that cost \$5,000 or more—\$2,000 or more after January 2013—must be approved by a supervisor without regard to whether the items require prescriptions. The Division does not have controls, such as a monthly review of reports from AWARE, to ensure that all high-dollar services and transactions are approved by a supervisor.

Further, in reviewing the Division's fee schedule, we noted that it indicates that the payment amount authorized on some of the services and goods should be the "lowest available usual and customary rates" but does not define how Program staff determine this amount and what documentation is needed for support. In addition, when the Division reimburses a participant's mileage related to travel, the Division's fee schedule specifies that Program staff are to review websites to determine miles per gallon for the vehicle used and the cost of fuel per gallon. The Division does not use the annually established federal or state mileage reimbursement rates, which would be consistent with State Fiscal Rules for mileage reimbursements and federal methodologies. The Division also stated that it requires services to be preapproved, but if there is an error on the Service Authorization form or a cancellation fee needs to be paid rather than the services approved, the Division has not provided guidance as to how the counselors should correct the error or document cancellation fees so that AWARE does not appear to show that the service was provided when it was not.

- **Lack of monitoring of service authorizations and payments.** Counselors are not monitored to ensure that the services they authorize for participants and approve for payment comply with federal regulations and Division policies. Currently, for all service authorizations under the dollar threshold requiring a supervisory approval, counselors are solely responsible for authorizing the services for participants and reviewing and approving invoices for payment. Division staff indicated that supervisors generally do not review participants' case files or service authorizations

under the dollar threshold unless the counselor is new or the participant files a complaint.

- **Lack of requirements for supporting documentation.** The Division does not have a policy requiring the case file to include documentation to support each payment, such as receipts and invoices. Further, the Division does not have a policy requiring counselors to verify that participants receive services and goods, document the verification and approval by signing the receipt or invoice, and maintain the documentation in the participant's file.
- **Lack of segregation of duties related to payments.** The Division does not appropriately segregate staff duties related to payment authorizations and processing to ensure that the staff member who is responsible for authorizing services differs from the individual who approves payment for those services. Further, the Division does not have a policy requiring staff other than a supervisor's direct report to approve the supervisor's payments that he or she has authorized for participant services.
- **Lack of post-payment review process.** The Division does not have a post-payment review process to ensure that payments are appropriate. Post-payment review processes should include: (1) comparing a risk-based sample of payments with supporting documentation to ensure that payments were appropriate and for allowable services and recovering payments made in error or for unallowable services, and (2) monitoring activities, such as calling, sending questionnaires to, and/or visiting a sample of participants to ensure that they received the services that vendors billed on their behalf. To be the most effective, post-payment reviews should be conducted using a risk-based sampling approach designed to address high-risk payment types, such as services billed in 15-minute increments, and review high-risk providers, including providers with an unusually high volume of payments. Additionally, the review process should include a method for tracking and analyzing errors found during the post-payment review to identify patterns and problem areas. The Division could use this information to modify payment policies and procedures as necessary.
- **Lack of proper training on payment processing.** The Division also has not properly trained Program staff on accounting controls, including each staff member's role in the payment process. Further, Program staff reported that they have not received training on the payment process regarding the types of documentation, such as invoices or receipts, that should be provided as support for the payments, the types of approvals that are needed on the documentation, the payments that are allowable or

unallowable for the Program, such as payments that are more than the range or amount specified in the fee schedule, and when a payment is appropriate or not appropriate to make.

Why do these problems matter?

Division policies require the Program to provide services and goods that are necessary and appropriate, at the least possible cost. Authorizing services without documentation of their need or a related impairment, paying more for services than was authorized, and failing to obtain and document supervisory approval of higher risk purchases has resulted in unnecessary and unreasonable costs to the Program. Further, Colorado's Program has limited funding to provide services to participants and, due to budget constraints, has not been serving participants who are determined eligible for the Program since April 22, 2013, when the Division implemented a wait list. During Fiscal Year 2013, the Division authorized about \$22 million in federal and state funds for participant services.

By not having proper internal controls, including segregation of duties and supervisory review of payments, there is a risk that fraud or errors will occur and not be identified or addressed. In addition, without proper controls over service authorizations and associated expenditures, the Division cannot ensure that public funds are used efficiently, effectively, and for their intended purposes to ensure participants meet their employment goals. Further, noncompliance with federal grant requirements could lead to federal disallowances or sanctions. In addition, it is important that AWARE reflects accurate payment information, such as cancellation fees, for the Division to use in monitoring participants in the program and overseeing program expenditures.

¹ Known questioned costs total \$33,559. This total will not equal the sum of the amounts noted in the bullets in the section "What problems did the audit work identify?" because the case files had more than one problem. Therefore, the related questioned costs are included in more than one bullet. The total known questioned costs identified through the audit are discussed in the table on page III - 118.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Material Weakness.)

Recommendation No. 2013-52:

The Department of Human Services (Department) should improve controls over service authorizations and payments for the Vocational Rehabilitation Program (Program) by:

- a. Establishing and implementing policies and procedures requiring that the Program only authorize services that are needed to address participants' barriers to employment based on their documented disabilities and impairments.
- b. Establishing and implementing procedures that ensure staff authorize services before they are provided, obtain and document appropriate supervisory approvals, pay only the amounts that have been authorized, and maintain Service Authorization forms in the case files.
- c. Developing and implementing comprehensive written policies and procedures over the Program's payment process that includes requirements for maintaining documentation that supports the payment amount and purpose, ensuring service authorizations match the payments made, and approving and verifying the receipt of services and goods. In addition, the policies and procedures should define the lowest available usual and customary rates, specify clear restrictions and parameters for purchases, and include written guidance for staff to follow when reviewing and approving payments.
- d. Using the federal or state mileage reimbursement rate as specified by State Fiscal Rules when calculating a participant's mileage reimbursement.
- e. Adequately segregating staff duties within the payment process. Specifically, the Department should ensure that individuals who authorize and approve services and goods are segregated from the processing of payments and do not directly receive vendor or participant receipts or invoices. The Department should also ensure direct reports are not approving payments for their supervisors.
- f. Establishing and implementing processes to monitor service authorizations and associated payments to ensure that services are authorized before the participant receives the services and that payments for services do not exceed the amounts authorized. This should include a post-payment review procedure that reviews a sample of payments at least annually and mechanisms for revising policies and procedures as necessary based on patterns of errors identified during the annual review.

- g. Training Program staff on accounting controls and payment policies and procedures.

Department of Human Services Response:

- a. Agree. Implementation date: July 2014.

The Department will ensure that the Division of Vocational Rehabilitation (Division) reviews and strengthens existing policies and practices to ensure that the only goods and services that may be authorized and purchased by vocational rehabilitation counselors are those that directly address an individual's barrier to employment in his or her identified vocational goal, which will be documented in their Individualized Plan for Employment.

- b. Agree. Implementation date: April 2014.

The Division will strengthen its policies and procedures ensuring that services are authorized prior to provision and that appropriate supervisory approvals are obtained and documented in the case files. The Division will review and adjust AWARE authorization processes to ensure that payments for the receipt of authorized goods and services follow the fee schedule and that there is proper alignment between the amount authorized and the amount paid. This will be accomplished by a procurement improvement team to identify and document strong, step-by-step processes for authorization and payment of goods and services that are compliant with federal and state laws.

- c. Agree. Implementation date: July 2014.

The Division will work with the Department's Divisions of Audit, Procurement, and Accounting to implement best practices in all areas of procurement, authorization, payment, and maintaining supporting documentation to provide the necessary goods and services to participants using the AWARE system. Adjustments to the AWARE system will be identified and implemented as feasible. The fee schedule will be reviewed to ensure that "lowest available usual and customary rates" are sufficiently defined and all established fees are clearly outlined.

- d. Agree. Implementation date: December 2013.

The Department will implement and train on the use of the state mileage reimbursement rate for all participant mileage reimbursements.

- e. Agree. Implementation date: April 2014.

The Division will work with the Department's Divisions of Audit, Procurement, and Accounting to ensure best practices are implemented and followed in all areas of procurement, authorization, payment, and supporting documentation processes.

- f. Agree. Implementation date: July 2014.

The Department will ensure that the Division develops a post-payment oversight process to review a statewide sample of payments and associated documentation to check for compliance with the policies, procedures, and practices implemented in response to Recommendation No.2013-52 by July 2014. This review will occur at least annually and the results of the review will be provided to the Division Director for review and follow-up action that may include system-wide adjustments to policies, procedures, and practices through appropriate training; individual office, region, or district process improvement corrections; and/or individual performance plan adjustments and supervisory action.

- g. Agree. Implementation date: July 2014.

The Division will ensure that all staff that have responsibility for any component of the procurement, authorization, approval, and payment processes associated with the provision of the necessary goods and services to participants will receive comprehensive training that addresses all new and existing policies and procedures.

Eligibility Determinations

The Division oversees the process to determine applicants' eligibility for the Program. Individuals may apply for the Program by completing an application and participating in an intake interview with a Program vocational rehabilitation counselor in one of the Division's 29 field offices located throughout the state. Program counselors perform the eligibility determinations by assessing the applicant's disability or reviewing documentation of the disability, determining

whether the disability is a significant impediment to employment, and assessing the likelihood that the applicant will benefit from services.

The Division's AWARE system maintains information that Program staff record about each Program applicant and participant, such as his or her eligibility, demographics, and disabilities; the services that counselors have authorized the participant to receive through the Program; and the participant's Plan, which specifies the participant's employment goal and the services the counselor determines the participant needs to meet the goal. In addition, the Program field offices maintain a hard-copy case file for each participant that includes information such as a copy of the participant's identification or driver's license, the Program application, the participant's Plan, and the counselor's case notes.

What audit work was performed and what was the purpose?

The purpose of the audit work was to assess the Division's controls over eligibility determinations and determine whether its processes comply with federal regulations and Division policy.

We reviewed the case files for our sample of 85 participants who received Program services during Fiscal Year 2013 to determine whether the participants met the Program's eligibility criteria and Program staff complied with federal regulations and Division policies when conducting eligibility determinations. We also interviewed Division and Program staff to understand the eligibility determination process. At the time of our review, five of the sampled 85 participants had received only limited services of application assistance from a Program counselor and were on the Program's wait list for vocational rehabilitation services.

How were the results of the audit work measured?

We applied the following criteria from federal regulations and Division policy when evaluating the Division's internal controls and processes for determining participants' eligibility for the Program:

Eligibility criteria. Federal regulations (Assessment for determining eligibility and priority for services, 34 C.F.R., pt. 361.42) require that the determination of an applicant's eligibility for vocational rehabilitation services be based only on the following requirements:

- The eligibility determination should be based on the "determination by qualified personnel that [the applicant's disability] constitutes a physical or mental impairment... that constitutes or results in a substantial

impediment to employment for the applicant.” Division policy (Section 6.12) states that the counselor shall determine if there are medical, psychological, vocational, educational, communications, and other related factors that interact with the impairment(s) that create a vocational impediment. If a substantial impediment to employment does not exist, then the individual is not eligible for the Program.

- Applicants that have been determined eligible for Supplemental Security Income (SSI) or Social Security Disability Insurance (SSDI) are presumed eligible for vocational rehabilitation services, and each is considered an individual with a significant disability.
- The Program counselor must determine whether the applicant requires vocational services to prepare for, secure, retain, or regain employment consistent with the applicant’s unique strengths, resources, priorities, concerns, abilities, capabilities, interests, and informed choice.
- There is a presumption that the applicant can benefit in terms of an employment outcome from the provision of vocational rehabilitation services, unless the Program counselor demonstrates, based on clear and convincing evidence, that the applicant is incapable of benefiting from vocational rehabilitation services due to the severity of the applicant’s disability. Division policy (Section 6.26) further states that when there are no services that can be provided to overcome the severity of the individual’s disability, then the counselor cannot support an applicant’s chosen employment outcome and the individual will not be eligible for the Program.

Case files should document eligibility. Federal regulations [Record of services, 34 C.F.R., pt. 361.47(a)] specify that there must be a record of services, or case file, for each applicant that includes documentation supporting the eligibility determination. In addition, for those participants who are determined to be SSI/SSDI eligible, these participants must provide evidence of this eligibility, such as an award letter, or the Program staff can contact the Social Security Administration to confirm the participant’s eligibility. To meet federal requirements, Division policy (Section 6.24) states that the case file must document the basis upon which the applicant has been determined eligible and contain a written and signed Certification of Eligibility form. Division policy (Section 6.23) also allows for additional diagnostic services and assessments if the existing data do not permit counselors to identify the individual’s current level of functioning or if data are unavailable, insufficient, or inappropriate to make an eligibility determination. In April 2013, Division policy (Section 6.24) was revised to state that a Certification of Eligibility form is not used and instead eligibility is documented on the eligibility determination page in AWARE. In

addition, Division policy (Policy manual introduction section page 2) states that Program staff shall ensure the collection and entry of accurate and timely data into AWARE to ensure accurate federal and state reporting and that counselors will use case notes to document counseling and guidance and all relevant rehabilitation activities.

Division policy (Section 5.2) also specifies that each participant's record must include: (1) a copy of the participant's identification, such as a driver's license, state identification card, or passport, and (2) an Affidavit of Lawful Presence form signed by the participant that states that the participant is either a United States citizen or a legally permanent resident or that he or she is otherwise lawfully present in the United States pursuant to federal law. Further, if medical information must be obtained from providers, then the case record must include a completed Authorization for Disclosure of Health Information form, signed by the participant (Section 2.4).

Eligibility determinations must be completed within 60 days. Federal regulations [Processing referrals and applications, 34 C.F.R., pt. 361.41(b)(1)] require that, once an individual has submitted an application for Program services, an eligibility determination be made within 60 days unless exceptional and unforeseen circumstances beyond the control of the state preclude making an eligibility determination within 60 days and the state and the individual agree to an extension of time. Division policy (Section 6.21) further states that documentation describing the reason for a time extension, its anticipated length, and the applicant's agreement to the time extension shall be in the case file and shall be completed prior to the expiration of the 60 days unless documentation shows good cause why the extension was not completed in a timely manner.

What problems did the audit work identify?

In 25 (29 percent) of the 85 case files we reviewed, we identified problems related to eligibility determinations, including lack of documentation to support that the participant was eligible for the Program, missing documentation required by Division policy, and untimely determinations. In some cases, we identified multiple problems with the same case file. We identified two participants who did not appear to be eligible based on a lack of documentation to support that the participants had a substantial impediment to employment or would benefit from services, as required by federal eligibility requirements, which resulted in a total of \$14,057¹ in known questioned costs. We found:

- **Ineligible participants.** For two participant files, documentation made it appear that the participants did not have the ability to benefit from the vocational rehabilitation services as required by federal regulations and,

therefore, the participants did not appear eligible for the Program. For example, in one case, the participant stated in the application that he or she could not work and had not been employed since 1992 yet requested assistance in obtaining new hearing aids to replace the participant's existing hearing aids. The counselor determined that this participant was eligible despite the participant's statements that he or she could not work and paid \$4,920 for the participant to receive new hearing aids.

- **Missing eligibility documentation.** We found that 14 participant files were missing one or more required eligibility documents. One of these errors resulted in \$9,137¹ in known questioned costs. Specifically:
 - Five participant files did not contain documentation, either in hard-copy files or AWARE, supporting all of the participants' physical or mental impairments. Specifically, the documentation of one or more of the participant's impairments was either missing or outdated, meaning the documentation was more than 2 years old at the time of eligibility determination, and did not show the participants' current functioning.
 - Four participant files included case notes that the individuals were eligible for the Program because they were eligible for SSI or SSDI benefits but did not contain any documentation verifying the participants received those benefits.
 - Two participant files were missing the signed Certification of Eligibility form.
 - Three participant files were missing a valid copy of the participants' identification document. This resulted in \$9,137 in known questioned costs.
 - One participant file was missing a signed Affidavit of Lawful Presence form.
 - One participant file was missing the Authorization for Disclosure of Health Information form.
- **Late eligibility determinations.** For six participant files, Program staff did not determine the participants' eligibility within 60 days as required by federal regulations, and there was no extension letter documented in the case file, as required by the Division. In these six cases, the eligibility determination was between 2 and 114 days past the 60-day time line.

- **Data entry errors.** For 11 participant files, the application date recorded in AWARE did not match the date recorded in the hard-copy files. The application date is used to determine whether the eligibility determination was made within the required 60-day time line; therefore, it is important that the correct date is recorded in AWARE.

Why did the problems occur?

We identified three main reasons for the problems we found with eligibility determinations and documentation needed to support eligibility determinations:

- **The Division does not require documentation of the applicant's disability or impediment from a medical professional.** Division policy allows counselors significant discretion to determine whether an applicant for the Program has a disability or impediment to employment, and the Division does not require staff to obtain and maintain documentation from a medical professional qualified to make the diagnosis. For example, some Program counselors we interviewed stated that the Division does not require proof or documentation, such as from a medical professional, of an individual's disability or impediment if the counselor is able to observe or detect during an interview with the applicant that he or she has an impairment. However, federal regulations do not specify that a *counselor* may determine if the participant has a disability or significant impediment to employment; federal regulations specify that "qualified personnel" should determine whether there is a significant impediment to employment and only state that a vocational rehabilitation counselor should determine whether a participant needs vocational rehabilitation services. According to RSA management, "qualified personnel" is an individual qualified to make the diagnosis. Other states we surveyed, including Wisconsin and Utah, reported that they require a licensed medical professional, such as a physician or psychiatrist, to provide the Program written documentation of the applicant's disability that demonstrates that the individual has a significant impediment to employment in order for the individual to be eligible for the state's program.
- **Additional training is needed.** Based on the errors identified and the interviews with Program staff, it appears that the Division needs to provide additional staff training to help staff comply with eligibility determination and documentation requirements. Despite the training provided by the Division on caseload management, case file documentation, and time management, multiple Program staff in different

field offices that we interviewed indicated that some staff believe it is difficult to meet the Program's documentation requirements.

- **The Division lacks ongoing supervisory reviews.** Although the Division has identified eligibility and documentation problems in its field offices in the past, it has not established a policy requiring ongoing supervisory reviews to ensure staff comply with documentation requirements or a mechanism, such as corrective action plans, to hold staff accountable for addressing and correcting the problems. As we discuss in Recommendation No. 2013-67 the Division conducts quality assurance (QA) reviews to determine each Program counselor's compliance with federal regulations and Division policy but does not require corrective action plans. In Fiscal Year 2013, the Division's QA reviews identified deficiencies similar to those that we identified, including case files that lacked eligibility documents required by Division policy and lack of staff verification of participants' SSI and SSDI benefits to ensure the applicants could be presumed eligible for the Program. The problems we identified in this finding may continue if the Division does not have an ongoing process that ensures staff compliance with federal and Division eligibility and documentation requirements.

Why do these problems matter?

Maintaining accurate and complete eligibility determination documentation, as well as performing timely determinations, is important to demonstrate the Program's compliance with federal and state requirements. If counselors do not include each required form of eligibility documentation—such as a copy of the individual's identification document, the affidavit of lawful presence, and evidence verifying that an applicant is receiving SSI or SSDI benefits—the Division cannot demonstrate that the participant is eligible for the Program. Providing ineligible individuals Program services is a misuse of federal grant monies and state funds. Further, when the Division does not determine eligibility in accordance with the 60-day federal requirement, services to participants are delayed at a time when the participants may be unemployed and needing services to become employed.

¹ Known questioned costs total \$14,057. The total known questioned costs identified through the audit are discussed in the table on page III - 118.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Eligibility. Classification of Finding: Material Weakness.)

Recommendation No. 2013-53:

The Department of Human Services should strengthen controls over Vocational Rehabilitation Program (Program) eligibility determinations and documentation by:

- a. Establishing and implementing a written policy and procedure requiring counselors to obtain documentation of the applicant's disability from an appropriate medical professional and maintain documentation of the disability in the case file.
- b. Establishing and implementing a written policy and procedure requiring ongoing supervisory reviews to ensure that Program staff comply with eligibility and documentation requirements.
- c. Providing Program staff training, as determined appropriate, that assists in ensuring that staff are aware of and comply with federal and state eligibility and documentation requirements.

Department of Human Services Response:

Agree. Implementation date: July 2014.

- a. The Division of Vocational Rehabilitation (Division) will modify policy to include procedures ensuring eligibility determinations are accurately made and documented by vocational rehabilitation counselors. The Division will indicate in policy that the first of the four eligibility criteria (the existence of a physical or mental impairment) shall be documented by a professional who is qualified to make that determination. The Division will implement policies and procedures that ensure the counselor's determination of the impediment (barrier) to employment, along with the remaining two eligibility criteria, are documented in every participant's case file.
- b. The Division will implement policies and procedures for supervisory reviews to ensure that the Division is serving individuals with disabilities in a consistent manner and that eligibility determinations are documented accurately and comprehensively in the case files. The Division will convene a workgroup to assist with developing supervisory reviews, including staff within the Region VIII Technical Assistance and Continuing Education Program (a federally-funded technical assistance program), and to review other states' vocational

rehabilitation programs to identify best practices in conducting supervisory reviews.

- c. The Division will implement training on federal and state eligibility and documentation requirements to ensure that vocational rehabilitation counselors comply with requirements related to eligibility determinations.

Assessments for Setting Employment Goals

The Program counselor and participant work together to choose an appropriate employment outcome or goal. The setting of a goal is an important part of a participant's vocational rehabilitation and should lead to the participant's successful employment. Counselors work with participants to determine their employment goals through a process called the comprehensive assessment. To help determine the employment goal, counselors consider the following eight federally required factors for the participant:

1. Strengths	5. Abilities
2. Resources	6. Capabilities
3. Priorities	7. Interests
4. Concerns	8. Preferred choice of employment goal

Counselors gather information from a variety of sources to assess the eight factors in light of the participant's education, work experience, and disabilities that affect the participant's employment needs. The result of the comprehensive assessment process is the participant's Plan, which contains information such as the employment goal, the services that the participant will receive to achieve that goal, the vendors that will provide the services, and the estimated duration of the Plan.

What audit work was performed and what was the purpose?

The purpose of our audit work was to determine whether the Division has sufficient processes to ensure that participants' employment goals and associated Plans are established in accordance with federal regulations and Division policies. We reviewed a sample of 85 participant case files from Fiscal Year 2013 to determine whether the comprehensive assessment was completed, timely, and contained enough information to appropriately assess the eight factors for each participant in accordance with federal regulations and Division policies. We interviewed Division and Program staff to understand processes for conducting comprehensive assessments and completing Plans.

How were the results of the audit work measured?

We applied the following criteria when evaluating the Division's processes for overseeing comprehensive assessments and Plan development:

Plan requirements. According to federal regulations [Content of the Individualized Plan for Employment, 34 C.F.R., pt. 361.46(a)(1)], each Plan must include a description of the eligible individual's specific employment outcome, and the outcome should be consistent with the individual's unique strengths, resources, priorities, concerns, abilities, capabilities, career interests, and informed choice. In addition, Division policy (Section 11.6) states that the Plan must be signed by the Division counselor and the participant.

Comprehensive assessment form. The Division developed a standard comprehensive assessment form for staff to document the counselor's written analysis. The standardized form lists the eight assessment factors and includes spaces for counselors to document an analysis for each factor. Division policy (Section 9.5) requires the counselor's written analysis of the participant's rehabilitation needed to address his or her vocational impediments in order for the participant to attain an appropriate employment outcome.

Timing of the Plan. According to Division policy (Section 11.3), the Plan shall be developed as soon as possible following the determination of eligibility. The time between the determination of eligibility and finalization of the Plan shall not exceed 120 calendar days unless additional comprehensive assessment is necessary. In April 2013, the Division revised its policy to change the time line requirement for finalizing Plans from 120 days to 90 days.

What problems did the audit work identify?

We found that for 25 (29 percent) of the 85 participant cases we reviewed, the comprehensive assessments were not conducted or were incomplete, or participants' Plans were not completed within the time lines required in Division policy, as described below. For some cases, we identified multiple problems.

- **Missing or incomplete assessment.** For 19 participant cases, the comprehensive assessment was missing from the participant's case file or was incomplete in that the staff did not document their analysis of all of the eight factors that Division policy requires in the assessment.
- **Goal did not match the assessment.** For one participant case file, the participant's employment goal did not appear to match the comprehensive assessment. The participant's employment goal was to become a counselor, but there was no evidence that Program staff took into account

the participant's disability documentation. Based on our review of the disability documentation, it did not appear that the participant could meet his or her employment goal.

- **Unsigned Plans.** For five participant case files, the Plan was not signed by the participant, the counselor, or both. This resulted in \$740¹ in known questioned costs.
- **Untimely Plans.** For five participant case files, the Plan was not completed and signed by the participant and counselor within the time frames prescribed by Division policy. For five cases that should have had a completed Plan within the Division's 120-day policy requirement, the Plans exceeded the 120-day target by between 3 and 80 days.

Why did the problems occur?

The problems we identified occurred for the following reasons:

- **The Division allows inconsistent processes.** The Division has not established a consistent process for completing and documenting a participant's comprehensive assessment. For example, the Division does not require staff to use the standardized assessment form; rather, the Division allows counselors to document the assessment using either the form or through a case note in AWARE. Staff documentation of their analysis of the eight factors also varied because the Division does not require staff to document an assessment of each factor. The Division has not specified, such as through policy or training, the level of detail that staff must document in the comprehensive assessment.
- **Lack of supervisory review.** The Division also does not have a policy or procedure requiring supervisors to review the comprehensive assessments or participant Plans to ensure they are complete, timely, and reflect a reasonable and appropriate employment goal based on the comprehensive assessment process. Additionally, as we discuss in Recommendation No. 2013-67 the Division's quality assurance review in Fiscal Year 2013 also identified deficiencies with the comprehensive assessment process for setting employment goals and determining participants' service needs, but the Division does not have processes in place to ensure that problems found through the quality assurance reviews are corrected.

Why do these problems matter?

The problems we identified with the Program's comprehensive assessment process and establishment of participants' employment goals are important for four reasons. First, missing and incomplete comprehensive assessments limit the

Program's ability to ensure that counselors assess all of the factors needed to determine whether each participant's employment goal is appropriate as federally required. When counselors do not utilize the standardized form, they do not have a tool to prompt them to analyze each factor. Second, when Plans are not signed by a participant and/or a counselor, the Program lacks evidence that the participant and counselor agreed on the employment goal and the planned services. The lack of a signed Plan makes it difficult for the Program to ensure the participant will comply with the Plan. Third, when Plans are not completed timely, it delays service provision to participants. Finally, when counselors and participants do not establish an employment goal that is achievable by the participant, there is a risk that the participant will not meet the goal or succeed in the Program.

¹ Known questioned costs total \$740. The total known questioned costs identified through the audit are discussed in the table on page III - 118.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Eligibility. Classification of Finding: Material Weakness.)

Recommendation No. 2013-54:

The Department of Human Services should improve Vocational Rehabilitation Program (Program) processes for conducting assessments to determine participant employment goals and completing the participant Individualized Plan for Employment (Plan) by:

- a. Establishing and implementing written policies and standardized processes for completing and documenting the comprehensive assessment.
- b. Providing training to Program field office staff on policies and processes for completing the comprehensive assessment and employment Plan.
- c. Implementing a supervisory review process over counselors' comprehensive assessments and the creation of participant employment Plans to ensure that all factors required to determine participant employment goals are fully documented and that Plans are signed and completed in compliance with Division of Vocational Rehabilitation policies.

Department of Human Services Response:

- a. Agree. Implementation date: July 2014.

The Division of Vocational Rehabilitation (Division) will implement a standard process for completing and documenting the comprehensive assessment to ensure vocational goals are clearly and thoroughly substantiated prior to the development of the Individualized Plan for Employment. Procedural updates requiring the consistent use of the Employment Outcome and Service Needs form were communicated to all staff on September 13, 2013 and Division policy 9.5 was revised accordingly on October 1, 2013. The Division is also working on improvements to include best practices from other states related to documenting the vocational goal. Policies and procedures will be further revised and expanded to clarify that any vocational goal change during the course of the participant's case requires a newly completed assessment.

- b. Agree. Implementation date: July 2014.

The Division delivered staff training in September 2013 to specifically address policy and procedure updates, and strategies for thoroughly completing and documenting the comprehensive assessment. Division staff are in the early stages of conducting a training needs assessment, which will be incorporated into a comprehensive training plan for State Fiscal Year 2014.

- c. Agree. Implementation date: April 2014.

The Division staff will incorporate Division-level quality assurance processes to ensure that comprehensive assessments and requirements are in compliance with policies and procedures through the use of a recently developed form to document follow-up actions needed and performed by counselors. The new supervisory review process will require supervisors to follow up with each counselor to ensure that corrections identified through the quality assurance process are reflected in the case record.

Comparable Services and Benefits

The Program provides some services, such as medical services, eyeglasses and hearing aids, mental health counseling, substance abuse treatment, and college tuition, for Program participants that are sometimes available to participants through other programs or organizations. According to the federal regulations

(Comparable services and benefits, 34 C.F.R., pt. 361.53), states must determine whether comparable services and benefits exist under any other program before providing certain services, such as training through college course work, occupational goods and services, hearing restoration, and transportation, to a Program participant using Program funds. Comparable services and benefits are those available to the participant and provided or paid for, in whole or in part, by other federal, state, or local public agencies, health insurance, or employee benefits. For example, the Program considers Pell grants awarded as part of federal financial aid to be a comparable service or benefit for a Program participant who needs college courses or academic training as part of achieving his or her employment goal. Other examples of comparable services or benefits include medical services provided by Medicaid and the Colorado Indigent Care Program. For some services, Division policy states that a comparable benefits search is not required, such as for assessment services that assist with determining eligibility and vocational rehabilitation needs, vocational rehabilitation counseling and guidance, and rehabilitation technology services and goods.

According to our interviews with Program staff, the counselors are typically responsible for identifying the comparable services and benefits that are available to the participant and documenting those services and benefits in the participant's Plan, with corresponding documentation in the hard-copy case file. The Plan identifies the providers or vendors for all services, including those that the Program and outside organizations will provide. Some staff also indicated that the Division maintains a searchable database of information on comparable services and benefits. According to interviews, counselors typically use the Division's AWARE system to draft the participant's Plan and complete the comparable services and benefits section electronically to include as part of the Plan. AWARE allows staff to record whether there are comparable services and benefits available to the participant by checking a box for "None," meaning the staff member was not able to find comparable services or benefits, or "Other," meaning staff identified a comparable service or benefit. If staff check "Other," they can type the name of the provider of the comparable service in AWARE. If a staff member does not choose "None" or "Other," the AWARE system automatically records "No Items Selected" in that section of the participant's Plan.

What audit work was performed and what was the purpose?

The purpose of our audit work was to assess the Program field offices' processes for identifying and documenting comparable services and benefits. In our sample of 85 participant files from Fiscal Year 2013, we identified 79 of the 85 files that had services within their Plans that required a search for comparable services and benefits based on Division policy. Specifically, Division policy exempts certain services, such as assessments by counselors to determine participant eligibility and vocational rehabilitation needs, from requiring a search for comparable services and benefits. We evaluated these 79 files to determine whether Program

staff completed a search for comparable services and benefits and documented the availability of the comparable service or benefit in the participant's Plan and included applicable documentation on the comparable service or benefit within the case file. We also interviewed Division and Program staff to understand the process for determining and documenting comparable benefits.

How were the results of the audit work measured?

We used the following criteria to measure the results of our audit work:

Comparable services or benefits required. Federal regulations [Comparable services and benefits, 34 C.F.R., pt. 361.53(c)] specify that if comparable services or benefits exist under any other program—such as programs in other federal, State, or local public agencies; health insurance; or employee benefit plans—and are available to the participant at the time needed to ensure the progress of the individual toward achieving the employment outcome in the participant's Plan, the state must use those comparable services or benefits to pay for all or part of the costs of the vocational rehabilitation services.

Comparable services or benefits must be explored. According to Division policy (Sections 10.1 and 12.24.1), comparable services and benefits under any program must be explored and utilized to meet all or part of the cost of any vocational rehabilitation service. Specifically relating to tuition, the Division will not finalize the provisions for training services in an institution of higher education until the individual's financial aid award status is determined and documented, in accordance with the time lines governing financial aid award decisions at the chosen training facility.

According to Division policy (Section 10.1), certain services or benefits are exempt from a comparable benefits search, which include: (1) assessment services to determine eligibility and vocational rehabilitation needs; (2) vocational rehabilitation counseling and guidance; (3) referral and other services to secure needed services from other agencies; (4) job-related services; (5) rehabilitation technology services and goods; and (6) post-employment services if included as part of the services provided in 1 through 5 above. However, Division policy states that "Although a search is not required for an exempt service or good, the [Program] counselor is not precluded from identifying comparable benefits as long as it does not delay services or otherwise negatively impact the vocational rehabilitation program."

Comparable services or benefits search must be documented. Division policy (Section 10.1) states that the participant files must contain evidence of the comparable services and benefits search prior to expenditure of Division funds for any good or service that is not exempt from the search. In addition, according to Division management, if staff are unable to identify comparable services or

benefits for a participant, the staff typically note “None” on the participant’s Plan in AWARE.

What problems did the audit work identify?

We found problems with 35 (44 percent) of the 79 participant cases for which Program staff should have searched for comparable services and benefits, resulting in \$10,943¹ of known questioned costs. For some cases, we identified multiple problems. Specifically, we found:

- **Lack of evidence that staff searched for comparable services and benefits.** In 15 participant case files, staff did not document a search for comparable services and benefits for services that were outlined in the participants’ Plans and did not qualify as exempt services. These 15 participants received a total of \$34,800 in services in Fiscal Year 2013. The AWARE system automatically recorded “No Items Selected” for each of these cases because staff did not choose the “None” or “Other” option, indicating that the staff may not have performed the search; there was also no documentation in the hard-copy file indicating staff searched for comparable services or benefits. These problems resulted in \$10,943 in known questioned costs.
- **Staff noted no comparable services and benefits were available when documentation showed otherwise.** For 18 participant case files, Program staff marked “None” in AWARE to indicate there were no comparable services or benefits associated with the purchase of hearing aids, although there was evidence in another case that comparable benefits were available for hearing aids. For that one case, staff had assisted the participant with applying to a non-profit organization for funding toward the purchase of hearing aids that were part of the participant’s Plan. The non-profit organization approved the participant’s application and paid \$1,800 toward the cost of the participant’s hearing aids, which were about \$5,000. There was no documentation in any of the 18 case files or AWARE to indicate that staff had searched, such as on the Division’s database, for comparable benefits or attempted to determine whether an entity could contribute toward the cost of hearing aids.
- **Staff did not appear to determine whether financial aid was available.** For two participants in our sample who were approved to take college courses as part of their Plans, AWARE noted “None” for comparable services or benefits, but there was no documentation that Program staff had assisted participants in applying for financial aid or determined the participants’ financial aid award status, as required by Division policy.

Why did the problems occur?

The following four factors contributed to the problems we identified:

- **Lack of clear guidance on identifying comparable services and benefits.** We found that the Division's written policies do not specify how Program staff should search for and identify comparable services and benefits. For example, policy does not state that staff must check each participant's potential eligibility for other programs, such as those administered by the Department of Human Services, or Medicaid and the Colorado Indigent Care Programs administered by the Department of Health Care Policy and Financing, nor do policies require that staff research the comparable services and benefits that may be available through non-profit organizations or retailers.
- **Staff were unaware of information the Division maintains on comparable services and benefits.** Although the Division appears to maintain a listing of comparable services and benefits on its intranet that is accessible to all field offices, the Division has not adequately disseminated the information to its field office counselors.
- **Staff believed searching for comparable services and benefits is time consuming.** The Division has not established a time frame, such as in written policy, specifying a reasonable amount of time that staff should take to search for comparable benefits and to assist participants in applying for and receiving services through other programs, such as Medicaid and the Colorado Indigent Care Programs. Some staff informed us that they believe that searching for comparable services and benefits and assisting participants to apply for benefits through other programs can cause delays in participants receiving the services they need, so to avoid delays the participants are provided services through the Program. Although Division policy states that an activity that jeopardizes a participant's immediate job placement or an extreme medical risk is considered urgent, for the case files we reviewed where staff had not identified comparable services and benefits, there was no evidence of an urgent need for the participants.
- **Participants have been allowed to refuse comparable services and benefits.** Some staff stated that a barrier to identifying comparable services and benefits is that participants refuse to apply for other assistance programs or refuse to accept services through other programs. The Division has not clarified in its policies that a participant's refusal to use comparable services and benefits constitutes a violation of the Division's policy that the Program provide services at the least possible

cost and, therefore, will result in denial of vocational rehabilitation services.

Why do these problems matter?

The Program has limited funding to provide services to participants and currently has a wait list, so it is not serving all participants who are eligible for the Program. Identifying comparable services and benefits, including those offered by nongovernmental organizations, is an important component of reducing the overall cost to the Program of serving participants in need of a range of services that may be offered through other programs. For example, in the 15 case files where we identified that staff had not documented a search of comparable services and benefits, the participants received a total of \$34,800 in services in Fiscal Year 2013. Had staff identified and secured services through other programs for just a portion of these services, it would have created a savings for the Program or freed up funds that could have been used for other participants.

¹ Known questioned costs total \$10,943. The total known questioned costs identified through the audit are discussed in the table on page III - 118.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Eligibility. Classification of Finding: Material Weakness.)

Recommendation No. 2013-55:

The Department of Human Services should improve Vocational Rehabilitation Program (Program) controls and processes for using comparable services and benefits to cover, in whole or part, the costs of Program services, as required by federal regulations by:

- a. Implementing written policies and procedures for identifying and maintaining updated information on available comparable services and benefits for the range of services that the Program provides and ensuring the information is accessible to all applicable field office staff.
- b. Establishing a target time frame in written policy for field office staff's search for comparable services and benefits and staff's assistance to participants with the application for services through other programs.
- c. Clarifying policies to indicate that when a participant refuses to use comparable services and benefits, the participant shall be responsible for

the costs of the services. The policy should address Program staff's related documentation requirements.

- d. Providing training to field office staff on federal and Division of Vocational Rehabilitation requirements and processes for identifying and documenting comparable services and benefits. This training should include working with staff within other agencies with similar program services to obtain information on the comparable services and benefits that may be available to Program participants and processes for assisting participants in the application process for comparable services and benefits.

Department of Human Services Response:

Agree. Implementation date: July 2014.

- a. The Division of Vocational Rehabilitation (Division) will update its policies and procedures providing structure and guidance about how to research, obtain, and apply available comparable benefits and services. The Division will convene a workgroup to assist with developing guidance for comparable benefits, including staff at the Region VIII Technical Assistance and Continuing Education Program (a federally-funded technical assistance program). In addition, the Division will establish a comprehensive list of locally and regionally available comparable benefits and services, and provide that list to vocational rehabilitation counselors who are responsible for determining and obtaining necessary goods and services for participants. A mechanism for ensuring this list is maintained and kept current will be implemented in accordance with this effort.
- b. The Division will update its policies and procedures to ensure that staff search for available comparable benefits and services that have been identified and included on the Individualized Plan for Employment within a targeted time frame. Staff may assist the participant in applying for other benefits as feasible.
- c. The Division will revise its policies and procedures to ensure that vocational rehabilitation counselors are identifying and documenting available comparable benefits in the case file, and participants are utilizing available comparable benefits that appropriately address the barriers to employment. If a participant refuses the application of an appropriate comparable benefit, she or he shall be responsible, in whole or in part, for the cost of the service, which will be documented in the case file.

- d. The Division will work with staff within other agencies with similar program services to obtain information on the comparable services and benefits that may be available to Program participants. The Division will ensure that all appropriate staff will receive training on the updated policies and procedures regarding the identification and application of comparable benefits and services. The Division will train staff to assist program participants to apply for comparable benefits and services as feasible.

Determining Severity of Disability

Federal regulations (Assessment for determining eligibility and priority for services, 34 C.F.R., pt. 361.42) require states to conduct an assessment for determining eligibility and priority for services. In Colorado, the Program field office counselors perform the assessment for priority of services as part of the eligibility determination process. Counselors determine a participant's priority for services by classifying the participant's disabilities based on how those disabilities affect the participant's functional capacity. The Division has defined a participant's functional capacity as "a set of life activities or skills in which the ability to function is significant to successful independence and/or employment." As discussed previously, the Division has identified the following eight life activities or skills for the purpose of determination of severity of disability: mobility, motor skills, interpersonal skills, communication, work tolerance, work skills, self-care, and self-direction. In addition, the counselors estimate and list the number and the estimated length, in months, of vocational rehabilitation services that they believe a participant will need.

Based on the limitations in functional capacity posed by a participant's disabilities, and the number and length of services the participant is estimated to need, the counselors categorize participants into one of three categories that indicate the severity of disability: (1) Most Significantly Disabled, (2) Significantly Disabled, and (3) Individual with a Disability. The disability categories provide the basis for the order in which participants will be selected for services when the Program has a wait list, as discussed in Recommendation No. 2013-58. The following table summarizes the number of participants classified into each disability category, the average number of services that each category group received, the average types of services each group received, and the average functional limitations per group, for our sample of 85 participants.

Vocational Rehabilitation Program Severity of Disability Categories and Characteristics of Sample of 85 Participants				
Category Determined by Staff	Total Number of Cases	Average Number of Services	Average Types of Disabilities for Participants	Average Functional Limitations
Most Significantly Disabled	53	4.87	- Schizophrenia or other Psychotic Disorders - Psychosocial Impairment - Intellectual or Developmental Disability - Depressive Mood Disorder - Substance Abuse/Dependence - General Physical Impairments	Communication, Interpersonal Skills, Self-Direction, Work Skills, Work Tolerance, Self-Care, and Motor Skills
Significantly Disabled	21	4.52	- Hearing Loss - Learning Disabilities - Cognitive Disorders - Visual or Communicative Impairments - Physical Impairment	Communication, Interpersonal Skills, Work Skills, and Work Tolerance
Disabled	11	3.45	- Hearing Loss - Other Physical Impairments, Unknown Cause - Cognitive Impairments	Motor Skills, Work Tolerance, and Communication
Source: Office of the State Auditor's analysis of Division of Vocational Rehabilitation eligibility determination documentation for the sample of 85 participants.				

The Eligibility Determination form within the Division's AWARE system shows the participant's eligibility date, specific disability, severity of disability category, functional limitations, impediment to employment, the estimated number and months of services, and the reason for the length of services. The participant is provided a notification letter that shows the severity of disability category and whether the Division can provide the participant services or if the Division has instituted a wait list for that category and is, therefore, currently unable to provide services.

What audit work was performed and what was the purpose?

The purpose of our audit work was to evaluate the Program's processes for classifying the severity of participants' disabilities. We interviewed Division and Program staff and reviewed the sample of 85 participant case files from Fiscal Year 2013. We reviewed the Division's hard-copy documentation and information recorded in AWARE to determine how each sampled participant was categorized based on the severity of his or her disability, whether documentation of the disability was maintained in the case file, the types of disabilities the participant had, the functional capacities affected by each disability, and the number and types of services that counselors determined the participant would

need at the time of the eligibility determination. We also reviewed whether the Program notified the participants about the eligibility determination consistently and accurately, which would include the category of severity of disability into which the Division placed the participant.

How were the results of the audit work measured?

We applied the following criteria when evaluating the Division's severity of disability determination process:

Determination of disability severity. The following table shows the definitions of the three categories of severity of disability as defined by federal regulations and Division policy.

Vocational Rehabilitation Program Definitions of the Categories of Severity of Disability		
Category	Federal Definition	Division Definition
Most Significantly Disabled	An individual with a significant disability who meets the designated state unit's criteria for an individual with a most significant disability.	A participant has a severe physical or mental impairment that seriously limits at least three or more functional capacity areas (mobility, motor skills, interpersonal skills, communication, work tolerance, work skills, self-care, and self-direction) in terms of an employment outcome and whose successful vocational rehabilitation can be expected to require two or more core vocational rehabilitation services for at least 5 months.
Significantly Disabled	An individual who has a severe physical or mental impairment that seriously limits one or more functional capacities in terms of an employment outcome; whose vocational rehabilitation can be expected to require multiple vocational rehabilitation services over an extended period of time; and who has one or more physical or mental disabilities or combination of disabilities causing comparable substantial functional limitation.	A participant who has a severe physical or mental impairment(s) that seriously limits at least one factor in two or fewer functional capacity areas and who otherwise meets the same criteria as for a most significant disability. An individual who is determined to be eligible for SSI/SSDI on the basis of his or her own disability is presumed to have a significant disability.
Individual with a Disability	An individual who has a physical or mental impairment that substantially limits one or more major life activities; who has a record of such impairment; or who is regarded as having such impairment.	An individual who meets Program eligibility criteria but has a disability that does not meet the criteria for most significant or significant disability.
Source: Office of the State Auditor's analysis of federal regulations (Applicable definitions, 34 C.F.R., pt. 361.5) and Division of Vocational Rehabilitation policy Sections 8.2 to 8.4.		

Timing of severity of disability determinations. Division policy (Section 8.1) requires field office counselors to determine severity of disability at the same time as the determination of eligibility when the Division has a wait list in place. When the Division does not have a wait list, field office counselors must complete determinations of disability severity as soon as possible but no later than the completion of the Plan development.

Notification of participants. Division policy (Section 7.2) requires that, upon placement into a priority category, the eligible individual shall receive written notification of his or her priority classification and information regarding the policies and procedures governing availability of vocational rehabilitation services, which is done through the Order of Selection notification.

What problems did the audit work identify?

For 41 (48 percent) of the 85 participant cases we reviewed, we identified problems with the severity of disability determinations and notifications as described below.

- **Program staff did not classify participants' severity of disability consistently.** For the 53 out of 85 sampled participants who were categorized as "Most Significantly Disabled," their disabilities ranged significantly from mental health disorders to physical impairments and for 11 of the 53 participants in this category, Program staff estimated that the individuals needed two or three Program services. For example, while one participant categorized as "Most Significantly Disabled" had disabilities associated with a physical impairment, hearing loss, communication loss, and mental health impairment and needed nine services including job coaching, job placement, mental health counseling, and vocational guidance and counseling, another participant with a mental health impairment and substance abuse noted as his or her disability needed only two services including job coaching and mental health counseling.

We further found that, for 14 participants in our sample with hearing loss or hearing impairment as their only disability, the participants were inconsistently categorized: four individuals who needed 2 to 7 services for 5 to 12 months were categorized as "Most Significantly Disabled," four individuals who needed 3 to 5 services for 5 to 12 months were categorized as "Significantly Disabled," and six individuals who needed 1 to 6 services for 2 to 4 months were categorized as "Individual with a Disability." In addition, as we discuss in Recommendation No. 2013-53, Program staff did not consistently document participants' physical or mental impairments. Staff must assess participants' impairments to accurately determine participants' functional limitations, which is one factor used to classify participants' severity of disability.

- **Discrepancies in the estimated number of services that individuals needed.** For 41 participant case files, the number of services the counselor estimated the participant would need to address an impairment and meet an employment goal, which was listed on the Eligibility Determination form, did not match the services listed under the eligibility rationale on the same form. For example, in one case, the field office counselor documented the participant's estimated number of services as both two and six on the same form. Because one basis for the severity of disability is the estimated number of services the counselor believes the participant will need to meet an employment goal, we could not determine whether the classification of the disability severity was accurate.
- **Some individuals were not consistently and accurately notified of their disability priority category.** In six participant case files, we found inadequacies with the field offices' Order of Selection notification letter. As discussed, the field offices are required to utilize the notification letter to communicate to the participant his or her severity of disability and whether or not the participant will be placed on a wait list. We found:
 - For two individuals who were not placed on a wait list, the Order of Selection notification letter was missing from both the hard-copy case file and AWARE, so we could not determine whether Program staff notified the individuals, as required, of their severity of disability and whether the Division was able to serve the participants.
 - For two individuals, Program staff did not send the notification timely. Specifically, field office staff sent the notifications 5 and 9 months, respectively, after the two individuals' severities of disability were determined.
 - For two individuals, the notification reported a different disability priority category than what Program staff had documented in the case file at the time staff determined eligibility. Specifically, one individual was notified that his or her category was "Significantly Disabled" but AWARE showed the individual was actually categorized as "Individual with a Disability;" the other individual was notified that his or her category was "Most Significantly Disabled," but AWARE showed the individual was actually categorized as "Significantly Disabled."

Why did the problems occur?

The problems we identified occurred for the following reasons:

- **The Division has not established a method that accurately or consistently assesses severity of disability.** During interviews, some Program counselors stated that the severity of an individual's disability and priority category is determined based on the estimated number of Program services that the individual will need. However, Division policy states that an individual is "Most Significantly Disabled" if he or she has a severe physical or mental impairment that affects three or more functional capacity areas and needs two or more core vocational rehabilitation services for at least 5 months. Program staff did not document the methodology used to determine the functional limitations, so we could not determine the appropriateness of the functional limitations staff identified and, therefore, the accuracy and consistency of the severity of disability determination.

In addition, Program staff use a checklist approach developed by the Division to indicate an individual's functional limitations, estimated number of services, and estimated length of time of services and to determine an individual's severity of disability category. We found that if staff mark that an individual needs services for 5 months, then the individual is automatically placed into the "Most Significantly Disabled" category; likewise, if staff check that the individual needs services for 2 months, the individual is automatically placed into one of the other two disability severity categories, even if the individual meets the functional limitations criteria for "Most Significantly Disabled." In fact, we found that if a Program counselor estimates that a participant needs vocational rehabilitation counseling and one other service, under current practice, the counselor may classify the participant as "Most Significantly Disabled," despite the significance of the participant's disabilities. Although the estimated number of services is one factor that the Division is required to consider when determining the severity of a participant's disability, the intent of federal regulations is for the Program to prioritize services based on the severity of an individual's disabilities.

The Division does not have a scoring or weighted system for determining severity of disability, which may be a more accurate method for assessing severity than the Division's current method. For example, Alabama determines the severity of disability for individuals who apply to its vocational rehabilitation program by using a functional limitations assessment tool. This tool evaluates the individual's functional abilities, such as motor skills, speaking, and sight, and calculates a severity score out of 90 where individuals with more-severe functional limitations have higher scores. Alabama uses the score to categorize each individual into

one of three severities of disability categories and prioritizes program services for individuals with higher scores.

- **Lack of clear guidelines for counselors to utilize when determining participants' severity of disability.** Division policy defines the categories of disability but does not require staff to use a consistent method, such as a checklist, to ensure counselors consistently categorize the severity of disabilities. Further, the Division provided training on its policies and procedures to Program staff during Fiscal Year 2013 but did not provide guidance on how to estimate the number of services a participant will need. Division staff indicated that the determination of the estimated number of services is based on counselor judgment. Program staff may have incentive to make the number of services as high as possible to get a participant into a disability severity level that would place the participant in a higher disability priority category.
- **The Division has not implemented a supervisory review over the severity of disability classifications.** In Maryland, the supervisor or designee is required to review the eligibility and severity of disability determinations and enter a case note in the electronic case management system, documenting his or her approval or disapproval of the decisions. Division staff indicated that it also does not have a process, such as through quality assurance reviews, to compare the estimated number of services recorded in different sections of the Eligibility Determination form to determine whether the counselor's documentation is consistent and estimates are reasonable.
- **Division policy does not reflect the staff's common practice of sending a notification letter when there is no wait list.** While we found that staff typically followed the best practice of sending all eligible individuals an Order of Selection notification to inform them of their severity of disability category and that the Program can provide services, Division policy does not require staff to send these notifications unless a wait list is in place. Division policy also does not include time lines for sending individuals this notification to ensure they receive timely information about their priority category for Program service.

Why do these problems matter?

The problems we identified with participants' severity of disability determinations and notifications are important for the following reasons:

- **The severity of disability classification drives service prioritization.** A participant's disability severity determines the participant's placement on

the wait list and priority for services; specifically, those individuals who are categorized as “Most Significantly Disabled” are considered to be the highest priority and are, therefore, served before others on the wait list. When processes for determining the disability category are not consistently applied, the Division cannot ensure that eligible individuals are prioritized for services based on the severity of their disabilities, as required by federal regulations.

- **The State should ensure accurate reporting on severity of disability classifications.** The Department reports a summary of its vocational rehabilitation services by participants’ disability severity levels to the

State and federal governments. Specifically, the State Plan includes the number of participants who are most significantly disabled, significantly disabled, and disabled that are served by the Program during a fiscal year and the expenditures associated with those individuals. In addition, the Division utilizes the disability categories for internal reporting to Department management on information on the status of the Program. Therefore, it is important that severity of disability is properly determined to ensure accurate reporting to internal and external sources.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Eligibility, Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-56:

The Department of Human Services should improve the process for determining participants’ severity of disability for the Vocational Rehabilitation Program (Program) by establishing a consistent and accurate method for assessing the severity of disabilities for Program applicants, modifying policies to provide clear guidance and tools for determining the severity of disability level, requiring notification of disability severity level to participants in all cases, and incorporating a supervisory review of this assessment. This process should include evaluating the benefits of implementing a scoring or weighted system for determining severity of disability and ensuring that staff are adequately trained on the new policies and procedures.

Department of Human Services Response:

Agree. Implementation date: July 2014.

The Division of Vocational Rehabilitation (Division) will improve accuracy and consistency for determining severity of disability by evaluating the current service delivery policy to determine where there are

inconsistencies and/or need for clarification; reviewing other states' policies for determining severity of disability, specifically those that use a scoring and/or weighted system, and their practices for supervisory reviews of assessments; and outreach to the Region VIII Technical Assistance and Continuing Education Program (a federally-funded technical assistance program) for input about the Division's current methodology for assessing the severity of disability. The Division will revise its policies and procedures accordingly to provide clarification and guidance for vocational rehabilitation counselors, including the requirement that participants receive written notification of their priority classification, and will implement supervisory reviews of a sample of determinations to ensure accuracy.

Case Management

Case management is a multi-step process to ensure that all Program participants receive standardized, comprehensive, and efficient customer service, at the same level of quality, statewide. The case management activities that Program staff provide are diverse and include assisting participants with applying for Program services, maintaining ongoing communication with participants, monitoring each participant's compliance with his or her Plan, and developing methods to help keep participants engaged so that they continue to progress through the Program. Case management also includes maintaining participant records, which are kept both in hard-copy files and in AWARE.

What audit work was performed and what was the purpose?

The purpose of the audit work was to determine whether Program staff consistently document their case management activities in a manner that demonstrates compliance with federal regulations and state policy and rules. We reviewed the sample of 85 participant case files to determine whether Program staff provided sufficient, ongoing case management activities to help ensure participants successfully completed the Program and whether staff sufficiently documented those activities. We also interviewed a sample of Program staff from a sample of seven field offices to understand their processes for managing cases.

How were the results of the audit work measured?

In April 2013, the Division revised its written policies for the Program. The sampled case files that we reviewed were in progress both before and after the policy update. The policies below applied to the case files we reviewed. We applied the version of the following policy that corresponded to each participant

case based on where the participant was in the eligibility determination and service delivery process:

Accurate and timely data entry. Division policy (Policy manual introduction section p. 2) requires staff to ensure the collection and entry of accurate and timely data into AWARE. In 2013, the Division revised this policy to include a requirement for counselors to use case notes to document counseling and guidance and all relevant rehabilitation activities.

Monitoring and review of the Individualized Plan for Employment. According to Division policy (Section 11.7), the participant's Plan shall be reviewed in accordance with the Plan schedule. The counselor shall assure monitoring and review of the implementation of the Plan on a regular basis and document such reviews. In 2013, the Division revised this policy to include a requirement for the Program counselor and the participant to engage in regular communication on the participant's progress in meeting service objectives and to document the communication in the participant's case file. The Division does not define "regular communication" in policy, but staff reported to us that they are expected to contact participants at least monthly.

Case closure. Division policy (Section 17.1) provides numerous reasons for closing a case. For example, Division policy specifies that case closure shall occur at any time when it has been determined that one of the following has occurred: (1) the individual has achieved an appropriate employment outcome after the provision of necessary and planned services under the Plan; (2) the individual is not eligible or is no longer eligible; (3) continued services are not appropriate or the individual is not available for other reasons; (4) after repeated attempts by the counselor, the individual cannot be contacted or located; and (5) the individual fails to cooperate.

What problems did the audit work identify?

In 16 (19 percent) of the 85 case files we reviewed, we identified problems related to case management, as outlined below. For some participants' cases, we identified multiple problems. The problems we identified resulted in a total of \$4,051¹ in known questioned costs. We found:

- **Limited staff contact with the participant.** Eight participant case files showed limited staff contact with the participant. Specifically, in seven cases, there was no record, in a hard-copy case file or AWARE, of any Program staff communication with the participants for between 3 and 9 months during Fiscal Year 2013. In the remaining case, Program staff had not communicated with the employed participant in either of the first 2 months of new employment in order to assess job stability, as required by Division policy.

- **No evidence of regular progress reports or confirmation that participants were the ones who received the Program services.** Five participant case files lacked evidence, either in the hard-copy file or in AWARE, that the participant or third party, such as the participant's job coach, provided the Program counselor regular reports on the participant's progress as required by the participant's Plan. In two cases, the Program paid \$3,823 for the participants to receive hearing aids, but there was no evidence in the hard-copy case file or AWARE that the participants had actually received the hearing aids. In another case, the Program paid \$228 for a participant to receive an occupational license, but there was no evidence in the file or AWARE that the participant had obtained the license. These problems resulted in \$4,051 in known questioned costs.
- **Cases not closed timely.** Eight participant case files contained documentation showing an acceptable cause for closing the case, as required by Division policy, but the cases were either not closed timely or not closed at all by Program staff. Specifically, one of these cases was closed 4 months after staff documented the reason for case closure, six cases were still open and recorded in AWARE as "in service" as of July 2013, and one participant was placed on the wait list.

Why did the problems occur?

The case management problems we identified occurred for the following reasons:

- **Ambiguous case management guidance from the Division.** Overall, the Division's written policies and procedures are not sufficiently written to ensure that staff and counselors communicate with participants regularly, document all case management activities, or close cases timely. Policy only states that communication should be "regular." Program staff we interviewed indicated that, through trainings and internal communication, Division management have stated that a best practice is for counselors to communicate with unemployed participants at least monthly and document this communication in the case file; however, this best practice is not required. Further, Division policy does not contain a time frame or procedure for closing cases when they meet the Division's criteria for case closure. For example, there is no guidance regarding staff determination of a participant as "unavailable" or "uncooperative" for case closure purposes.
- **No methods to ensure quality case management.** Regarding the instances we identified in which staff did not follow Division policy requiring monthly follow-up contact with employed participants, although the Division has an annual quality assurance process in place to review for

noncompliance, the Division does not specifically require documentation of noncompliance problems in staff performance reviews or otherwise hold staff accountable for noncompliance. In addition, the Division does not require ongoing supervisory reviews of case management activities in each field office to ensure staff comply with Division policy.

Why do these problems matter?

Maintaining accurate and complete case file documentation is important to demonstrate Program staff compliance with Division policy and to ensure participants receive consistent assistance and monitoring from staff. Further, infrequent contact with Program participants could lead to participants not receiving timely services or losing motivation to follow through with their employment Plans in order to finish the Program successfully. If counselors do not obtain progress reports from third parties and participants, when required by the participant's Plan, the staff cannot determine a participant's progress accurately or make timely decisions about the need to modify the participant's Plan or close the case. Without written policies and training on the contact frequency for unemployed participants, documentation for each contact, and time frames and procedures for closing cases, the Division is unable to ensure that cases are frequently and consistently monitored.

¹ Known questioned costs total \$4,051. The total known questioned costs identified through the audit are discussed in the table on page III - 118.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013- 57:

The Department of Human Services should ensure compliance with federal and state case management requirements for the Vocational Rehabilitation Program (Program) by:

- a. Implementing written policies specifying minimum requirements for communicating with unemployed participants, such as requiring counselors to contact these participants at least once every 30 days, and requirements for supervisory review of field office staff's case management activities and timely case closure when cases meet the closure criteria in policy.
- b. Providing training to Program field office staff on required documentation of case management activities, requirements for ongoing supervisory

reviews of case management, and case closure procedures, including best practices for case management and documentation.

Department of Human Services Response:

- a. Agree. Implementation date: July 2014.

The Division of Vocational Rehabilitation (Division) will strengthen its policies and procedures pertaining to participant contact and timely case closure. The Division will implement supervisory reviews of case management practices. In October 2013, the Division updated its Policy Manual to require documented contact at a minimum of every 90 days for all Program participants. The policy revision also requires monitoring the progress of participants' in the Individualized Plan for Employment. Beginning in December 2013, the Division's quality assurance tool will include a follow-up form to ensure that quality assurance findings related to participant contact are addressed and that the case file reflects appropriate progress on the part of the participant toward an employment outcome. When appropriate progress is not made, the case will be closed in a timely manner.

- b. Agree. Implementation date: October 2014.

The Division delivered staff training in September 2013 to address policy and procedure updates that became effective in October 2013. After additional revisions to the Division's Policy Manual are completed by July 2014, additional training will include improved strategies for case management activities and timely case closure, along with a review of the new supervisor oversight requirements.

Wait List Management

Federal regulations (Ability to serve all eligible individuals 34 C.F.R., pt. 361.36) require states to have an "order of selection," or wait list, process that prioritizes services to participants when projected fiscal and personnel resources for the Program are not sufficient to serve all individuals who are eligible for the Program. During Fiscal Year 2013, the Division implemented a wait list for Program services, in line with federal requirements, because the Division's fiscal year expenditures for vocational rehabilitation services outpaced the federal and state funding available to provide those services. Specifically, according to the supplemental request submitted to the JBC, in about February 2013 the Department learned that the Division was going to overspend its annual appropriation by \$5.5 million; in March 2013, the Department requested and

received a \$5.5 million supplemental appropriation, consisting of about \$1.2 million of State General Funds, to address the Program's revenue shortfall; and the Department also implemented a wait list for Program services in March and April 2013. We further discuss the problems we identified with the fiscal management of the Program in Recommendation No. 2013-59.

The Division classifies each individual who has been deemed eligible for the Program into one of the following three disability severity categories: (1) Most Significantly Disabled, (2) Significantly Disabled, or (3) Individual with a Disability. The Division uses these categories to prioritize services to wait-listed individuals. In its Fiscal Year 2013 State Plan, the Division noted that when there is a wait list in place, eligible individuals in the "Most Significantly Disabled" category will be served first, followed by individuals in the "Significantly Disabled" category, and then those in the "Individual with a Disability" category.

On March 1, 2013, the Division first established a wait list for eligible individuals classified as "Individual with a Disability." On April 22, 2013, the Division expanded the wait list to include eligible individuals classified as "Most Significantly Disabled" and "Significantly Disabled." As of August 2013, a total of 4,279 eligible participants were on the wait list in Colorado. The following table shows the number of eligible individuals on the wait list categorized by the severity of their disability, as determined by Program staff.

Vocational Rehabilitation Program Eligible Individuals on the Program Wait List by Severity of Disability As of August 27, 2013		
Severity of Disability Category	Number of Individuals on the Wait List	Percentage of Total
Most Significantly Disabled	3,014	70%
Significantly Disabled	1,049	25%
Individual with a Disability	216	5%
TOTAL	4,279	100%
Source: Office of the State Auditor's analysis of wait list data provided by the Division of Vocational Rehabilitation.		

Program staff offer wait-listed individuals assistance with completing their Program applications, determine each applicant's eligibility for the Program, and provide the individuals information and referral services. Wait-listed individuals do not receive any other services offered through the Program until they come off the wait list.

What audit work was performed and what was the purpose?

The purpose of our audit work was to assess Division practices for managing the Program's wait list. We reviewed the Program wait lists in place in May 2013 and

August 2013, respectively. We interviewed Division staff and Program staff from a sample of seven field offices to assess Division processes for managing the wait list, including prioritizing those who are on the wait list to ensure that the highest-need individuals will be served first, in compliance with federal regulations, and ensuring field offices have consistent processes for transitioning individuals off the wait list. We also reviewed hard-copy case files and information recorded in the Division's AWARE system for our sample of 85 participants who were eligible for services during Fiscal Year 2013 to determine whether the individuals who applied for the Program after the wait list was implemented had been properly placed on the wait list, as required by the Division. We surveyed other states to determine best practices for managing vocational rehabilitation program wait lists.

How were the results of the audit work measured?

We applied the following criteria when evaluating the Division's processes for determining placement on and operating under an order of selection wait list:

Wait list placement. Division policy (Section 7.3) states that individuals who have established a signed and approved employment Plan prior to the implementation of a wait list will continue to receive vocational rehabilitation services. According to Division staff, the Division does not have a written policy specifying when and how individuals must be placed on the wait list, but the Division requires that an individual must be placed on the wait list if he or she is either determined eligible or had a Plan signed and approved after the implementation of the wait list (i.e., after March 1, 2013, for individuals categorized as "Individual with a Disability" and after April 22, 2013, for those categorized as "Most Significantly Disabled" and "Significantly Disabled").

Wait list management. Federal regulations [Ability to serve all eligible individuals; order of selection for services, 34 C.F.R., pt. 361.36(a)(3)] for the Program specify that if the state is unable to provide the full range of vocational rehabilitation services to all eligible individuals who apply for services, the state must identify service and outcome goals for those individuals and the time within which their goals may be achieved in each priority category within the order of selection, or management of the wait list. The state must also ensure that individuals with the most significant disabilities will be selected first for the provision of vocational rehabilitation services. Division policy (Section 7.1) further states that participants in the higher priority category will be served before a participant in the next lowest category. When the Division cannot serve all eligible individuals within a priority category, the individuals within that category will be served in chronological order based on the date of their Program applications.

What problems did the audit work identify?

Overall, we identified the following three problems during our review of the Division's wait list management practices:

- **Lack of management strategies and time lines for the wait list.** The Division has not developed a plan for managing its wait list for Vocational Rehabilitation Program services, such as a strategy for identifying service and employment goals for wait-listed individuals or target dates for providing vocational rehabilitation services to individuals within each wait list priority category to establish and meet their employment goals, as required by federal regulations. In addition, the Division policy specifies that individuals in the highest priority category will be served before individuals in the lower categories in the event that there is a wait list, but the Division has not developed a policy or plan for serving individuals in any of the disability categories. As of the end of our audit in September 2013, Division staff provided us a draft model they had developed to project the amount of Program funding available to serve individuals on the wait list, but they indicated that they were still in the process of developing a plan for managing the wait list.
- **Lack of methods for projecting Program expenditures and available funding for participants on the wait list.** The Division does not have a comprehensive method for projecting Program expenditures and the funding available to serve wait-listed participants. We reviewed the Division's draft model for projecting its available funding to serve wait-listed individuals and found that the model only used prior year expenditure data and average per-participant costs from Fiscal Year 2013 to project the Fiscal Year 2014 costs and available funding for serving wait-listed individuals. Based on our audit work, we found that per-participant costs varied significantly, ranging from about \$1 to \$114,000 to serve each participant in Fiscal Year 2013. Changes in the number of participants and the types of services they receive have a significant effect on Program expenditures, which, in turn, affects the Division's ability to accurately project available funding for future years. We further discuss the issue that the Division does not track estimated costs of services authorized or approved in Recommendation No. 2013-59.
- **Lack of compliance with Division wait list procedures.** We identified one participant out of the 85 sampled who did not have a completed employment Plan in place by April 22, 2013, but was not placed on the wait list, which was a violation of Division requirements.

Why did the problems occur?

Overall, the Department reported that it is waiting to finalize a wait list management plan until it addresses the problems within the Division that have been identified internally and through our audit. Further, the Division does not require supervisory reviews of counselors' placement of individuals on the wait list to ensure staff follow Division policy regarding the wait list.

While we recognize that it may not be prudent for the Department to begin serving any wait-listed individuals until it can ensure the Division has made significant improvements to the Program's operations, controls, and financial management, the Division needs to have written policies, procedures, and a comprehensive plan for managing the wait list in place for staff to follow once the Division is able to begin serving new participants. For example, Wisconsin's vocational rehabilitation program, which also has a wait list for services and prioritizes participants based on the severity of disability similar to Colorado, has a policy for managing its wait list and time line targets for serving wait-listed individuals in each severity of disability category.

In addition, to comply with federal regulations that require states to "identify the time within which the goals may be achieved for [individuals] in each priority category," Wisconsin has a written policy with target time frames for serving wait-listed individuals based on each individual's disability category. For example, once Wisconsin's vocational rehabilitation services program begins serving a priority category, it has a target to serve those wait-listed individuals within an average of 4 months. Wisconsin also uses a projection tool that it created to monitor available funding and the costs of current participants to determine when it will have funding available to move individuals off the wait list and serve them. Wisconsin uses its projection tool to determine how many individuals to move off the wait list each month and to project dates for moving individuals off the wait list in the future.

Why do these problems matter?

The Program's wait list has grown rapidly since it was implemented. For example, more than 3,000 eligible individuals were on the Program's wait list in May 2013, and almost 1,300 more individuals were added to the wait list between June and August 2013. Not having a wait list management plan, including time frames for addressing the wait-listed individuals' needs, increases the likelihood of further delays serving wait-listed individuals once the Division has sufficient operational and financial controls in place and the funding available to serve new participants. Without a plan to serve individuals in each priority category, the Division cannot ensure it will have a consistent process to begin serving each category of wait-listed individuals.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-58:

The Department of Human Services should ensure the Division of Vocational Rehabilitation develops and implements a written policy and strategy for managing the wait list for the Vocational Rehabilitation Program (Program) that include estimated time frame targets for serving wait-listed participants in each of the three disability categories, a supervisory review process to ensure staff follow wait list policies, and comprehensive methods for projecting Program expenditures and estimating available funding needed to begin serving individuals on the wait list.

Department of Human Services Response:

Agree. Implementation date: February 2014.

The Division of Vocational Rehabilitation (Division) will develop a policy and strategy for managing Order of Selection wait lists. The Division will improve the methodology to project caseload costs and estimate funding needed to begin serving participants in each of the three disability categories. The Division will use the information to establish targeted timeframes for serving participants in each of the three disability categories. The Division will increase emphasis on monitoring case costs and supervision of the plan and implementation strategy. The Division will implement a supervisory review process to ensure staff follow wait list policies and procedures.

Fiscal Management

During State Fiscal Year 2013, the Division's Program revenues totaled \$53.5 million; Division expenditures for the Program also totaled about \$53.5 million. The State contributes 21.3 percent of total Program funds, and the federal government contributes the remaining 78.7 percent, up to the total federal grant amount for Colorado. The State's portion is funded through appropriations from the State General Fund and reappropriated local funds from the Colorado Department of Education. Division staff develop the Program's annual budget and funding request that is submitted to the Governor's Office, the Joint Budget Committee (JBC), and the General Assembly for approval. According to Division staff, the Division has been monitoring Program expenditures on a monthly basis since Fiscal Year 2012 to help ensure Program expenditures do not exceed revenues. Division management forecasts expenditures based on the total dollar

amount of Program services that staff authorize for participants and record in the Accessible Web-Based Activity and Reporting Environment (AWARE) application. In State Fiscal Year 2013, the Division was close to overspending its appropriation and requested and received a supplemental appropriation totaling about \$5.5 million, including about \$1.2 million in State General Funds and about \$4.3 million in federal funds. The Department reported to the JBC that the Division would over-spend the Program's Fiscal Year 2013 appropriation unless the supplemental request was approved. The table below summarizes Program revenues and expenditures for Fiscal Years 2009 through 2013.

Vocational Rehabilitation Program Revenues and Expenditures (in Millions) Fiscal Years 2009 Through 2013					
	2009	2010	2011	2012	2013
Revenues	\$41.7	\$40.8 ¹	\$49.5 ¹	\$49.3 ¹	\$53.5 ²
Expenditures	\$41.7	\$40.8	\$49.5	\$49.3	\$53.5
Source: Office of the State Auditor's analysis of data from the Colorado Financial Reporting System (COFRS) and documentation provided by the Department of Human Services. ¹ Includes federal funds from the American Recovery and Reinvestment Act in Fiscal Years 2010, 2011, and 2012. ² Includes a \$5.5 million supplemental appropriation in March 2013.					

What audit work was performed and what was the purpose?

The purpose of our audit work was to review the Division's processes for managing the Program's financial resources and determining the Program's annual budget. We reviewed Program budget and expenditure documentation we received from the Department and the Division and interviewed Department and Division staff. We also evaluated a sample of 85 participant files from Fiscal Year 2013 to determine how the Program estimates the costs of participant services and uses that information to forecast and monitor Program expenditures.

How were the results of the audit work measured?

We used the following criteria to evaluate the Division's management of Program financial resources:

The Program is not an entitlement. Federal regulations [Assessment for determining eligibility and priority for services, 34 C.F.R., pt. 361.42(a)(5)] specify that nothing is to be construed to create an entitlement to participants for any vocational rehabilitation service.

Efficiency and financial accountability. Federal regulations (Methods of administration, 34 C.F.R., pt. 361.12) require the State to properly and efficiently

administer the Program and to carry out all functions for which the State is responsible under federal regulations. These methods must include establishing procedures to ensure financial accountability and accurate data collection.

Cost estimates and projections. When the State is unable to serve all eligible individuals during the current or preceding fiscal year due to a wait list, federal regulations [Ability to serve all eligible individuals; order of selection for services, 34 C.F.R., pt. 361.36(b)(2)(i)] require that the determination to provide the full range of services to all eligible individuals be based on: (1) the projected number of individuals with disabilities who will apply and be determined eligible, (2) the projected costs of serving those individuals, (3) the projected costs of administering the Program, and (4) the projected revenues.

What problems did the audit work identify?

Overall, we identified problems with the Division's management of Program finances. Specifically, the Division has not implemented methods to contain Program costs or accurately forecasted or monitored Program expenditures, as we describe below.

- **The Division did not take sufficient steps to contain Program costs.** In its March 2013 written request for the \$5.5 million supplemental appropriation, the Department stated that the projected costs of Program services exceeded the Division's established Fiscal Year 2013 budget for participant services by more than \$5.3 million, or 34 percent because the Program had experienced a significant increase in spending for participant services. However, Division management in place during Fiscal Year 2013 did not sufficiently limit spending by Program field office staff (Program staff). Although the Division began requiring supervisory approval for purchases of \$2,000 or more in January 2013, we found that Program spending is highly decentralized and has been determined by individual counselors at the field offices rather than overseen from a higher level by Division management. As discussed in Recommendation No. 2013-52, all counselors authorize services and there are no limits on the costs of services that participants may receive.
- **The Division did not forecast expenditures accurately to ensure it could fund all individuals eligible for Program services.** The Department's supplemental appropriation request stated that the Division made a policy decision to actively engage current participants, such as those who have lost contact with the Program, in rehabilitation processes to increase successful employment outcomes. However, the Division did not appear to plan for or incorporate in the budget any anticipated costs associated with increased engagement. Increasing participant engagement would have an effect on Program expenditures because more participants could receive services from the Program.

Further, we found that the Division determines the annual Program budget based on inaccurate forecasts of Program expenditures. Division forecasts do not include the total cost of Program services that staff authorize for each participant. Specifically, the Division forecasts Program expenditures based only on the total Program services that staff authorize and record in AWARE, which does not include the costs of services staff record in the Colorado Financial Reporting System (COFRS), the State's accounting system. Some Program costs that the Division records on COFRS that it does not record in AWARE include the costs of Program participants' bus passes and goods purchased for participants using procurement cards.

- **Program staff did not accurately estimate the costs of services that participants would receive or did not estimate costs at all.** During our case file review, we found that for 65 (76 percent) of the 85 participant case files, the estimated costs of the participants' services were not documented or were not accurate. Specifically, although each participant's Individualized Plan for Employment (Plan) includes a section for counselors to document the total estimated cost for a participant, this section of 46 participant Plans we reviewed showed \$0 in costs. However, after these Plans were developed, Program staff authorized services totaling \$151,000 for the 46 participants. The costs of these services ranged from \$60 to \$24,000 per participant. Further, for another 19 participants' Plans we reviewed, the estimated costs documented in the Plan did not agree to the service cost amounts that counselors authorized.

In addition, we found that the Department was not aware of the extent of Program spending problems. Based on our interviews with Department and Division staff and our reviews of documentation, former Division management and Division staff identified concerns with Program spending and the potential for the Division to overspend its appropriation in August 2012—7 months before the Department requested a supplemental appropriation. According to Department documentation, the Division reported the problems associated with increased spending and the potential for overspending to the Department in December 2012, but the Department did not know the full extent of the problems within the Division until February 2013.

Why did the problems occur?

Overall, we found that the Division does not have sufficient policies, procedures, and oversight to manage its financial resources and ensure its expenditures are within available resources. As stated in the previous findings, the Division has insufficient practices for ensuring participants reach their employment goals within reasonable time frames and at the least possible costs; authorizing Program services and ensuring services are appropriate; and securing comparable services

and benefits for participants through other available programs. We found that the Division does not have adequate processes for ensuring Program payments are accurate, made for necessary services, and processed timely. We also found that the Division does not adequately monitor participant use of Program funds and state assets and recover funds, when appropriate; monitor corporate account spending, administrative costs, and procurement card purchases for reasonableness and timely payments; ensure participants make contributions toward the costs of services when they are financially able to do so; and ensure contracts are in place to protect federal and state resources. Controls are needed in each of these areas to accurately oversee expenditures, forecast Program expenses or costs, and ensure the Program's spending does not exceed available funding.

In addition, we found that the following factors contributed to the Division's fiscal problems:

- **The Division does not have a method to accurately estimate the costs of participants' services.** Although counselors estimate the number, types, and duration of services that participants will need to reach an employment goal, the Division has not developed a method to track estimated participant costs and use those estimates to project future Program costs and liabilities. For example, a counselor may plan for the Program to pay for a participant's tuition, books, and transportation over the next 5 years, yet the Division has not developed a process to track those estimated costs and forecast anticipated costs during the year and in future years. Further, although we found that some Program staff had documented the estimated costs of participants' services within some Plans, Division staff informed us that it does not require Program field office staff to estimate or document the costs of services that participants will receive, and the Division does not use the cost estimates when staff choose to document this information.
- **The Division lacks methods to contain costs.** The Division has not required field offices or counselors to have budgets, monitor costs, or contain costs in recent years. According to Program staff, in Fiscal Year 2014 the Division began requiring the Program's four regional supervisors to manage budgets for their regions. However, some Division staff reported that it has been the Division's belief that the Program could only contain costs by implementing a wait list. We surveyed eight other states' vocational rehabilitation programs and found that each of the eight states— Alabama, Georgia, Maryland, Oklahoma, Utah, Washington, West Virginia, and Wisconsin—employ some cost containment measures, such as prohibiting Program staff from paying for participants' psychological counseling, which may be covered by other federal or state programs, and restricting expenditures for participants' college tuition to in-state tuition rates.

- **The Division lacks budgeting expertise.** The Division has not ensured that staff have the expertise needed to establish the Program's budget and properly manage Program finances. Based on our interviews with JBC, Department, and Division staff, the Division staff responsible for developing the Program's budget have limited experience in the State's budgeting and appropriation process and are not sufficiently versed in the State's accounting and control requirements.
- **The Department did not have sufficient procedures to monitor Division activities.** Although the Department requires each of its divisions to report performance information to Department management on a monthly basis, Department documentation indicated that Division management was not forthcoming with Department management about the extent of the Division's spending problems. Further, the Department did not have other monitoring methods, such as thorough accounting or internal audit reviews of Program purchases and services, to identify the spending problems and ensure the Division had adequate methods for managing Program finances.

Why do these problems matter?

Sound financial management is a fundamental responsibility of government agencies. Accurate forecasting of expenditures and revenues is essential to ensure that public monies are used for the purposes for which they are intended and that programs are managed within the appropriations made by the General Assembly. Division staff reported that Program staff do not document the estimated costs of services and that the Division has not established a process to track this information because the estimates may not reflect the actual costs. Nonetheless, when the Division does not estimate the costs of each participant's services, it cannot project the costs of planned services in the current year and in future years; this information is needed for budget development and to determine whether expenditures will exceed revenues. In addition, when staff are not given budgets, required to monitor spending, or required to contain costs, there is a greater risk of overspending and that staff will not be held accountable for ensuring Program funds are spent appropriately and prudently.

Not only has the Division's spending affected Coloradoans because of the necessity of a wait list for vocational rehabilitation services, but the Division's budgeting and expenditure problems have impacted future Program funding. As part of its Fiscal Year 2013 request for a supplemental appropriation, the Division also requested a \$4.88 million increase in its Fiscal Year 2014 appropriation. This request was not approved by the General Assembly after JBC staff expressed concerns about the Division's inability to manage its Fiscal Year 2013 existing appropriation.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Material Weakness.)

Recommendation No. 2013-59:

The Department of Human Services (Department) should improve the fiscal management of the Division of Vocational Rehabilitation (Division) and the Vocational Rehabilitation Program (Program) by:

- a. Establishing and implementing a comprehensive budgeting process that includes procedures for estimating service costs for each participant in each fiscal year, and using the estimates to more accurately forecast Program expenditures in the current and future fiscal years.
- b. Ensuring that Division staff responsible for developing the Program budget and monitoring expenditures and revenues have expertise and training in state and federal budgeting processes and proper accounting and fiscal procedures.
- c. Implementing a process for Departmental review and approval of the Division's annual budget and routine Division reporting to Department management on the Program's estimated costs for participants, service authorizations, budget-to-actual costs, and expenditures-to-spending authority.
- d. Implementing a regular Departmental review of Division expenditures until the Division can demonstrate full implementation of proper accounting controls. Once the Division demonstrates adequate controls, the Department should follow up and periodically review a sample of Division transactions to ensure ongoing compliance.

Department of Human Services Response:

- a. Agree. Implementation date: January 2014.

The Division will establish and implement a comprehensive budgeting process to include estimating the total cost of each new and revised Individualized Plan for Employment (Plan or IPE) entered into AWARE for new participants. In September 2013, vocational rehabilitation counselors were directed to begin entering estimated Plan costs prior to completion of each IPE. The Division will utilize these estimates to more accurately forecast Program expenditures in current and future fiscal years.

- b. Agree. Implementation date: April 2014.

The Division will improve fiscal management of the Program by ensuring that fiscal staff complete training to ensure expertise with Vocational Rehabilitation Program budgeting practices and federal fiscal obligations; and will work in collaboration with the Department's Divisions of Accounting and Budget to ensure staff have expertise in state budgeting, accounting, and fiscal procedures.

- c. Agree. Implementation date: April 2014.

The Department will implement a process for review and approval of the Division's annual budget prior to the end of each state fiscal year. The Division will provide routine fiscal reporting to the Department outlining the Program's estimated costs for participants, service authorizations, budget-to-actual costs, and expenditures-to-spending authority. The Division will work in collaboration with the Department's Divisions of Accounting and Budget to ensure sound fiscal management practices are in place.

- d. Agree. Implementation date: January 2014.

The Department's Budget Division will review the Division's fiscal reports outlining the Program's expenditures on at least a quarterly basis, or as agreed upon between the Division and the Department. The Budget Division will determine when adequate accounting controls have been demonstrated for conversion to a more periodic review.

Corporate Credit Accounts

The Division maintains 26 corporate credit accounts for use by the Program field offices for the purpose of purchasing goods—such as computer hardware and software, industrial tools and equipment, work clothing, and books—for Program participants. Program participants can make purchases in a store by presenting a copy of a Service Authorization form signed by a Division counselor. Further, Program staff can make an online purchase for a participant by recording a purchase authorization number in the transaction details of the Authorization form. The participant must provide a copy of the receipt to his or her counselor and sign a form verifying his or her receipt of the goods and acknowledgment that the Division owns the goods. Division staff are responsible for setting up and managing the credit agreements with the vendors. Payment of the purchases on

these accounts is the responsibility of the Division's field offices. The following table lists the vendors and the credit limits for each of the Division's corporate credit accounts. In Fiscal Year 2013, the Division reported that it made a total of about \$590,000 in purchases on the 26 corporate accounts.

Vocational Rehabilitation Program Corporate Accounts and Credit Limits As of August 2013	
Vendor	Credit Limit
Amazon.com (Online Only)	\$40,000
Avia Pharmacy Services (Safeway)	No Limit
Barnes & Noble Inc.	\$5,000
Best Buy	\$10,000
Comp USA (Online Only)	No Limit
Citibank South Dakota NA (Sears)	\$40,000
Eschenbach Optical	\$3,000
Farm Plan	\$2,500
FedEx/Kinko's	No Limit
Grainger	\$1,000
Hobby Lobby	\$1,000
Home Depot	\$10,000
JC Penney	\$15,000
King Soopers Pharmacy Services	No Limit
King Soopers/City Market	\$5,000
Kohl's Department Store	No Limit
Lowe's	\$10,000
Micro Center	\$15,000
Mike's Camera	\$1,000
MKBS (Metro Taxi)	No Limit
Northern Tools	\$15,000
Office Depot	\$15,000
Optelec	\$1,200
Walgreens	No Limit
Wal-Mart	\$20,000
Universal Companies	\$2,500
Source: Listing provided by the Division of Vocational Rehabilitation.	

What audit work was performed and what was the purpose?

The purpose of our audit work was to evaluate the sufficiency of the Division's controls over its corporate credit accounts, including which staff had access to make purchases and whether the accounts had been paid timely and in full each month. We specifically reviewed whether the purchases on the corporate accounts were clearly made for Program participants and whether the Division's reconciliation processes were adequate to identify errors or potential problematic purchases. We interviewed Division staff regarding the Division's controls over the corporate accounts. To determine whether the Division appeared to pay the corporate bills timely, we reviewed the Division's May 2013 documentation, such as the account statements, for eight of the accounts. We also reviewed transactions from the March, April, and May 2013 statements and detailed invoices for three of the Division's corporate accounts (Amazon, Sears, and Wal-Mart).

How were the results of the audit work measured?

We used the following criteria when evaluating the Program's processes for corporate accounts:

Reasonable and allowable expenditures. State Fiscal Rule 2-1 requires that all expenditures by state agencies shall meet the standards of propriety as being for official state business purposes only and reasonable and necessary under the circumstances. In addition, State Fiscal Rule 2-3 requires that receiving reports, or other sufficient documentation, be prepared for all goods and services received, showing actual quantities, any unsatisfactory condition, and compliance with specifications, before a voucher is processed for payment. According to Division policy (Section 10.3), counselors must authorize services and goods associated with a participant's employment Plan and approve payment in accordance with the Division's fee schedule. Further, Division staff stated that, after a purchase, participants are required to provide receipts to their counselors, who match the receipts to the Service Authorization form and sign off on the receipt or Service Authorization form to approve the transaction for payment. In addition, Division policy (Section 12.11.5) states that when equipment, tools, and other non-prescriptive devices, such as computers, are purchased for and issued to participants, the participant shall provide written acknowledgment of the State's ownership of the equipment, and the counselor will maintain the signed acknowledgment in the participant's case file. The equipment remains the property of the State until the participant's successful closure from the Program occurs, at which time the equipment becomes the property of the participant.

Internal controls to ensure proper payments. Title 31, Section 3321 of the United States Code, which is known as the "Improper Payments Information Act of 2002," requires states to establish and maintain sufficient internal controls that

effectively prevent improper payments and promptly detect and recover improper payments that are made. An improper payment is defined as a payment that should not have been made or was made for an incorrect amount, such as any payment for an ineligible service, duplicate payment, payment for services not received, and any payment that does not account for a credit for any applicable discounts. State Fiscal Rule 2-10 requires agencies to have processes for reviewing and reconciling card statements and states that agencies shall: (1) complete a preaudit when the disbursement is made to the bank or when distributions are made, (2) reconcile the disbursements made to the bank with the total of validated individual charges for the agency, and (3) use the dispute mechanism when charges from the bank are challenged. The Department's Procurement Card Manual states that its dispute mechanism is for the cardholder to file formal disputes with the bank upon discovery but no later than 60 days after the transaction was posted. A signed copy of the dispute form must be provided to the bank to document the transaction being disputed. The Department then requires this transaction to be identified on the monthly procurement card statement. Division policy (Section 3.6) mandates that goods and services provided to participants should be necessary, appropriate, and procured at the least possible cost, and that any purchase must be authorized, in writing, prior to its initiation.

Controls to restrict access to authorized persons. Statute (Section 24-17-102(1), C.R.S.) requires state agencies to have internal accounting and administrative controls that shall provide: (1) restrictions permitting access to state assets only by authorized persons in performance of their assigned duties; (2) adequate authorization and recordkeeping procedures to provide effective accounting controls over state assets, liabilities, revenues, and expenditures; and (3) an effective process of internal review. These provisions are intended to protect state assets and ensure that expenditures are reasonable, appropriate, and solely for state business.

Timely payment. State Fiscal Rule 2-2 requires transactions to be paid within 45 days after products or services have been received and a notice of payment due has been provided by the vendor.

Approval for open charge accounts. State Fiscal Rule 2-10 prohibits state agencies from enrolling in other credit or debit card program agreements for purchases covered by the procurement card program. The Fiscal Rule indicates that state agencies participating in the procurement card program shall use the state procurement card for purchases at local vendors in lieu of open or other charge accounts. The Department's procurement card administrator and the Department's controller or chief fiscal officer must approve exceptions to this requirement in advance.

What problems did the audit work identify?

Overall, we identified purchases made on the corporate credit accounts that appeared questionable and found that the Division does not consistently pay the outstanding balances due on its accounts. The problems we identified are described in the following sections.

Questionable Transactions

In reviewing the Division's May 2013 corporate account statements and invoices, we identified purchases that appeared potentially inappropriate, including purchases for iPhones, gift/shopping cards, phone cards and prepaid phone time, higher-end laptops, and children's clothing. We reviewed a sample of 30 purchases totaling \$15,186 and credits totaling \$1,305 from the Amazon, Sears, and Wal-Mart statements in March, April, and May 2013. For each of the 30 transactions, we reviewed all related supporting documentation the Division had on file, including the Service Authorization forms, receipts, and participant Plans. We identified purchases that appeared questionable, inappropriate, or that were missing authorization numbers, which, according to Division staff, are required for a participant to make a purchase. We found one or more problems with 27 (90 percent) of the 30 sampled transactions, resulting in a total of \$13,837¹ in known questioned costs. Specifically, we found:

- For 12 sampled transactions totaling \$10,084, the case files either did not contain the receipt or the form signed by the participant that indicated acknowledgment of the State's ownership of the goods purchased, as required. All 12 transactions were from the same corporate statement. We reviewed the statement and determined that the 12 transactions, which ranged from \$23 to \$4,479, were for clothing and tool purchases made by three participants. Ten of these transactions were made by one participant who purchased approximately \$5,464 in tools and had received multiple authorizations to make purchases. Because the Division could not provide supporting documentation for the 12 transactions, we questioned the \$10,084 in Program costs related to these transactions.
- For 23 sampled transactions totaling \$14,662, the Division did not provide a copy of the participants' complete Plans or the Plans did not fully describe the goods that the participants would need to purchase or their anticipated costs. The 23 transactions included purchases for a computer, newborn and children's clothing, a toy, tools, and various household items and cleaning supplies. As a result of the lack of documentation, we were unable to determine whether the items purchased were necessary and appropriate for the participants to meet their employment goals, as

required by Division policy. We identified known questioned costs of \$1,710 for an incomplete Plan provided by the Division.

- For 15 sampled transactions totaling \$9,690, the Service Authorization forms did not clearly specify the good, number of goods, and/or the associated counselor-approved cost for the purchased items. For example, although 11 of the Service Authorization forms indicated participants could make purchases for tools or clothing, the forms did not provide specifics, such as the types of tools or clothing and the quantities allowed for purchase. In addition, one Service Authorization form referred to a list of authorized items attached to the form, but no list was attached. As a result of these problems, we were unable to determine whether the items purchased had been approved by the participants' counselors or whether the items were purchased at the least possible cost, as required by Division policy.
- For one sampled transaction, the receipt indicated that the related purchases were for newborn, children's, and men's clothing, although the authorization was for work clothes for a woman with a goal to work in laundry services. This resulted in \$249 of known questioned costs.
- For one sampled transaction, the Service Authorization form issued by the counselor was for \$500, but the receipt and account charge was for \$547. This resulted in known questioned costs of \$47.
- For four sampled transactions totaling \$1,458, the transactions did not appear reasonable or necessary for the participant to reach his or her employment goal and therefore did not appear to be allowable Program expenditures. These sampled transactions included purchases for three Sears Mall Store gift cards totaling \$1,120, a Coleman tent for \$153, and six items totaling \$185 for which the invoice only stated "www.sears.com" with no description of what was purchased. This resulted in known questioned costs of \$1,458.
- For three sampled transactions totaling \$1,409, the Division was not able to provide any documentation supporting the transactions. These transactions included one purchase for \$119 and two credits totaling \$1,290 for which the Division did not have any documentation to explain the charges or to show the credits had been applied to the original purchases. This resulted in known questioned costs of \$1,409.

Unpaid Balances

We found that the Division does not always pay the full balances due on the corporate accounts, and as a result, balances on these accounts have been rolling

from month to month. At the end of July 2013, we requested that the Division provide a copy of all of the corporate account statements for May 2013 and the ending balances as of June 30, 2013. In September 2013, the Division provided the May 2013 statements for eight of its 26 corporate accounts but was unable to provide the remaining 18 account statements. Based on our review of the May 2013 statements that were provided, we identified \$59,035 in unpaid beginning balances on the eight accounts. Further, as shown in the following table, the Division reported that it had \$59,663 in outstanding balances on the corporate accounts as of June 30, 2013. When we requested supporting documentation for these balances, the Division reported that it had been contacting its corporate account vendors and obtaining verbal information for the ending balances but did not have documentation, such as account statements, to support the vendors' verbal statements or to allow the Division to reconcile the ending balances provided. Upon our request for documentation of account balances, the Division obtained some documentation from the vendors, including emails from vendors showing the outstanding balances, but the documentation did not include the details of the transactions or dates, so the documentation was not sufficient to complete reconciliations.

Vocational Rehabilitation Program Corporate Accounts Ending Balances As of June 30, 2013	
Vendor	Ending Balance¹
Amazon.com (Online Only)	\$2,562
Avia Pharmacy Services (Safeway)	\$258
Barnes & Noble Inc.	\$0
Best Buy	-\$513
Comp USA (Online Only)	-\$8
Citibank South Dakota NA (Sears)	\$2,178
Eschenbach Optical	\$299
Farm Plan	\$0
FedEx/Kinko's	\$186
Grainger	\$0
Hobby Lobby	\$601
Home Depot	\$171
JC Penney	\$5,333
King Soopers Pharmacy Services	\$19,964
King Soopers/City Market	\$643
Kohl's Department Store	\$10,807
Lowe's	\$0
Micro Center	\$2,205
Mike's Camera	\$0
MKBS (Metro Taxi)	\$128
Northern Tools ¹	--
Office Depot	\$720
Optelec	\$233
Walgreens	\$895
Wal-Mart	\$13,001
Universal Companies ¹	--
TOTAL	\$59,663
Source: Balances provided by the Division of Vocational Rehabilitation. ¹ The Division was still confirming these balances when we concluded our audit test work.	

During our review we also learned that all Division and Program field office staff working in the Program had access to make and authorize purchases on the corporate accounts. After bringing this to Division management's attention, it reported in August 2013 that it specifically limited access to one account—the

Division's Amazon credit account—to 31 employees who are allowed to either use the account to make purchases or authorize purchases to be made on the account. The Division did not report limiting access to any of the other accounts.

In addition, we noted that the Division has not obtained approval to utilize open charge accounts for vendors in accordance with State Fiscal Rule 2-10. This rule requires departments to obtain approval for an exception from the rule requiring agencies to only use procurement cards for purchases. Specifically, the Division has not obtained this approval from the Department's procurement card administrator and the Department's controller or chief fiscal officer for these purchases.

Why did the problems occur?

Overall we found that, although the Division staff are responsible for managing the Division's corporate accounts, the Division does not have processes for monitoring, limiting access, reconciling, resolving disputes for charges, or ensuring appropriate year-end reporting for these accounts, as discussed below. Further, the Department was not aware that the Division had the open charge accounts for providing benefits to participants in the Program; as a result, the Department's procurement card administrator and either the controller or chief fiscal officer had not granted the Division an exception to the fiscal rule requiring such approval for open charge accounts.

- **Lack of monitoring.** According to Division staff, the Division does not monitor each vendor account's balance to avoid reaching the respective credit limit, and it is only when a purchase is denied by a vendor that the Division becomes aware that an account has reached its limit.
- **Access to charge accounts not limited.** Once we brought this matter to the Division's attention, in August, the Division limited access to the Amazon credit account. However, the Division has not limited access for its other corporate accounts to appropriate Division staff. Division management has not placed restrictions on the number of people at each field office who are granted access to make purchases on these other accounts.
- **No reconciliation.** Division staff also indicate that there is no formal reconciliation process in place to match charges on the monthly vendor statements with authorizations and receipts. Rather, the Division performs reconciliations only in the event of a dispute with a vendor. Division staff reported that reconciliations are cumbersome and, in some cases, not possible for the Division to complete because authorization numbers for the associated purchases are not provided by vendors and shown on the

statements in all instances. As a result, for those charges without authorization numbers, Division staff cannot tie the charges on the statements to supporting documentation, such as receipts. Division management stated that they have instructed the field offices to not pay for purchases for which an associated authorization cannot be identified, leading to the payments not being made timely and past-due balances on the accounts.

- **Lack of process for resolving disputes.** The Division has not established a process for resolving disputes with the corporate account vendors. Division management stated that field offices are required to review the billing information from the vendors and make payments. According to Division management and Program staff, if there is a dispute, the field office staff work with the vendors directly to resolve the disputes. Field office staff may request the assistance of Division staff in resolving disputes.
- **No fiscal year-end reporting.** The Division has not established controls to ensure corporate account balances are properly reported at fiscal year-end. The Division also does not observe an official close period for the accounts and does not report fiscal year-end account balances to the Department's accounting unit.

Why do these problems matter?

According to Division staff, several vendors, including Amazon, Home Depot, Kohl's, Office Depot, and Wal-Mart, are not allowing any additional purchases or charges on the accounts as of July 2013 because of the past-due balances. This has led to an interruption in providing goods and services from these vendors to participants until an alternative vendor is found.

Without appropriate controls in place over these accounts, the Department cannot ensure that fraudulent or inappropriate purchases do not occur or are identified and addressed if they do occur. There is also a risk that the Division's past-due balances will negatively impact the State's relationship with these vendors.

¹ Known questioned costs total \$13,837. This total will not equal the sum of the amounts noted in the bullets in the section "What problems did the audit work identify?" because one of the sampled transactions had more than one problem. Therefore, the related questioned costs are included in more than one bullet. The total known questioned costs identified through the audit are discussed in the table on page III - 118.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Material Weakness.)

Recommendation No. 2013-60:

The Department of Human Services (Department) should improve controls over the Division of Vocational Rehabilitation's (Division) corporate accounts by:

- a. Ensuring that the Division obtains an exception for the open charge accounts from the Department's procurement card administrator and the Department's controller or chief fiscal officer or discontinues the use of the corporate accounts.
- b. Establishing and implementing a process to monitor, reconcile, and resolve disputes in regards to charges on the corporate accounts. This process should include assigning responsibility for performing a monthly reconciliation of each account, obtaining copies of all account statements, ensuring that all charges on the account are appropriate and supported with receipts and invoices, and working with vendors to resolve charges noted on the statements that do not include authorization information.
- c. Ensuring that payments for the corporate accounts are made timely and by the payment due dates.
- d. Limiting the number of employees at each field office who are approved to make purchases on the corporate accounts.

Department of Human Services Response:

Agree. Implementation date: January 2014.

- a. The Division will determine which of its current corporate accounts are necessary to continue to serve the needs of participants in a timely and effective manner. The Division will complete the process of obtaining an exception from the Department's procurement card administrator and the Department's controller for the subset of necessary accounts, and inactivate the remainder by January 2014. The Division will also work with the Department's accounting staff to develop a policy for managing the remaining corporate accounts, as defined in part "b" below. Should the request for exception be denied, the Division will inactivate all corporate accounts and determine alternative methods of providing goods and services.
- b. The Division will establish a process to monitor, reconcile, and resolve disputes for corporate account charges. The Division will assign

individual responsibility for completing a monthly reconciliation of each account, obtaining and archiving copies of all account statements, ensuring charges are supported by receipts and invoices, and working with vendors to resolve charges noted on the statements that do not include authorization information. The Division will establish a review process to ensure all charges on the corporate accounts are appropriate, using assistance from the quality assurance unit to examine specific questionable expenses, as necessary.

- c. The Division will follow State Fiscal Rules and Procurement Rules to ensure timely payments on the corporate accounts, by the payment due dates. The Division will also develop and implement a process to identify unpaid authorizations in the Accessible Web-Based Activity and Reporting Environment (AWARE) system.
- d. In collaboration with the Department's Accounting staff, the Division will perform an extensive review of each corporate account and will limit the number of Program staff with account access.

Participant Use of Program Funds and State-Owned Equipment

The Division allows the Program field offices to purchase a variety of goods and services for participants to assist them in meeting their employment goals. Field office staff purchase some goods online, such as computers and books, and give them to participants. For other types of goods, such as work clothing, work tools, cell phones, and office supplies, participants may purchase the goods directly from retailers, such as Sears and Wal-Mart, once they have received written authorization from a Program counselor. For selected participant expenses, such as gas and rent, that the counselor determines exceed the participant's normal expenses and are necessitated by the participant's participation in their Plan, the Division pays the participant directly. For example, a participant who is going on job interviews may receive Program funds to pay for gas to travel to each interview, or a participant who needs job training may receive Program funds to pay for a class and books.

What audit work was performed and what was the purpose?

The purpose of our audit work was to evaluate the Program field offices' processes for reporting suspected fraud and misuse of Program funds or property by participants to the Department and addressing the alleged incidents to help ensure they are investigated and resolved in a timely manner. We interviewed the Department's internal audit staff and Division staff to determine whether they had knowledge of instances of participants misusing Program funds or property and

understand the controls in place for preventing and reporting fraud. We reviewed Department and Division policies and procedures related to identifying, reporting, investigating, and resolving suspected instances of misuse of funds and property. We reviewed hard-copy case files and documentation in AWARE, including case notes and correspondence, to identify Division processes for reporting participants' misuse of Program funds and suspending or terminating the participants' services, when appropriate.

How were the results of the audit work measured?

We used the following criteria when evaluating Division and Program field office processes for reporting and addressing suspected fraud or misuse of Program funds and property:

Participant misuse of funds and required reporting. Federal regulations [Review of determinations made by designated state unit personnel, 34 C.F.R., pt. 361.57(b)(4)] and Division policy (Section 4.3) allow the State to suspend, reduce, or terminate Program services if the State has evidence that the services were obtained through the participant's misrepresentation, fraud, collusion, or criminal conduct. Fraud includes intentional misappropriation of assets and theft or embezzlement of public property. State Fiscal Rule 1-9 specifies that any suspected theft or embezzlement of state funds or assets should be immediately reported to the Department's chief executive officer and chief financial officer and that appropriate action should be taken. The Department's Fraud Policy (I-2.7) further requires that any suspected theft of public monies or resources be reported to the Department's Audit Division for investigation and to the appropriate Department management and program staff. The policy states that Department management is responsible for addressing issues of prevention and detection of fraud within their respective offices or divisions.

Internal controls over improper payments. Title 31, Section 3321 of the United States Code, which is known as the "Improper Payments Information Act of 2002," requires states to establish and maintain sufficient internal controls that effectively prevent improper payments from being made and promptly detect and recover improper payments that are made. An improper payment is defined as a payment that was made for an incorrect amount or should not have been made, including any payment to ineligible recipients, for ineligible services or services that were not provided, duplicate payments, and any payment that does not account for credit for applicable discounts. State Fiscal Rule 1-9 requires agencies to design and implement controls to prevent, detect, and deter fraud.

Equipment purchased for participants. Division policy (Section 12.11.5) states that equipment purchased for participants:

- Remains the property of the State of Colorado until the participant's vocational rehabilitation case is successfully closed. The participant record will contain written acknowledgment of State ownership when the equipment is initially issued.
- Will be requested, in writing, to be returned if the participant is terminated without a successful vocational rehabilitation outcome. If the equipment is not returned after two such requests, recovery efforts may be turned over to the Office of the Attorney General.
- Will be retained, after recovery, to be reissued to other participants who may have need of such items. Documentation of reissued items will be placed in the participant record from whom state property was recovered as well in the participant record to whom it is being reissued.

What problems did the audit work identify?

During the audit we identified three instances in which Program field office staff documented the suspected misuse of funds and property by participants during Fiscal Year 2013 but did not report the instances to the Department's Audit Division, Department management, or Division management. In two instances, participants were suspected of misusing Program funds and in the third instance, the participant was suspected of misusing Program property. We identified these instances during interviews and our review of participant case files. These three cases totaled \$4,029¹ in known questioned costs, as described below.

- One participant received a direct payment by check, totaling \$2,050 in Program funds, to attend a 3-week, out-of-state training class in August 2012. Program field office staff had authorized the participant to use the funds for the training fee, food, and lodging while attending the training. According to Program documentation, the participant's counselor learned shortly after the participant received the funds that the participant did not attend the full training and instead spent the funds on medication, a rental car, and other personal expenses that were not related to the training. Program field office staff have been working with the participant to repay these funds to the Program. According to the Department, as of October 2013, the Program had not closed the case to end services to the participant, who was still eligible to receive Program services, and the funds had not been recovered from the participant.
- One participant, whom the Program enrolled in a university outside of the United States, was provided a laptop computer for about \$1,329 purchased by the Program's field office as part of the participant's 2010 employment Plan. In November 2012, when the participant was still receiving Program services, the participant's counselor discovered that the participant had

returned the laptop to the vendor that sold the computer and the participant received a gift card as store credit from the vendor. According to the participant's case file documentation, the gift card was used to purchase a video game system. The participant's counselor wrote letters to the participant requesting that the participant reimburse the vendor for the purchase, but documentation did not specify why the staff believed that the participant needed to reimburse the vendor. Because laptops and other equipment the Program purchases for a participant's use remain the property of the State until a participant's case is closed, the participant should reimburse the Program and not the vendor. As of October 2013, the Program had not closed the case to end services to the participant and the Department had not recovered the funds from the participant, who is still able to receive services, according to Department staff.

- One participant acquired an iPad tablet computer and other supplies totaling \$650 from a retailer in December 2012 by providing a fictitious Program authorization number although the participant did not have authorization from the Program to make the purchase. Program field office staff discovered this purchase in January 2013 after receiving the invoice from the vendor. According to Department staff, as of October 2013, the Program had not paid the vendor invoice so no Program funds had been spent in this instance, but Program staff were working with the participant to either return the computer and supplies to the vendor or pay for the items from the participant's personal funds. Also as of October, the Program had not closed the case to end services to the participant who was still eligible to receive Program services.

Because field office staff did not report any of the three cases to the Department's Audit Division, the Department's internal auditors did not conduct an investigation of these instances until the end of our audit after we notified internal audit staff of the instances. According to Department staff, the Audit Division completed an investigation after our audit fieldwork and determined that although the three participants misused Program funds, the Audit Division did not obtain evidence that the participants intentionally misused Program funds. Internal audit staff also stated that they are limited in the investigations and monitoring that they can conduct for the Program because they do not have access to AWARE.

Why did the problems occur?

The problems we identified occurred for the following reasons:

- **The Division has not developed procedures for staff to follow for reporting or addressing suspected misuse of funds or property.** Although the Department has a policy requiring that staff report any suspected theft of public monies or resources to the Department's Audit

Division for investigation as well as to the appropriate Department management and program staff, the Division has not developed and included procedures within its policy manual that specify how the reporting should occur. Further, the Division has not trained its staff on required reporting of the misuse of Program funds or property. Division and Program field office staff we interviewed appeared to be unaware of the Department's policy requiring that suspected fraud or misuse of public funds or property be reported to the Department's Audit Division and Department management. Additionally, Division staff told us that they believed that the field office where a participant receives services is responsible for investigating suspected misuse of funds or property; this practice does not comply with Department policy. The Division also lacks specific procedures for staff to follow for case closure and termination of services when a participant is found to have intentionally misused funds or property or when a participant refuses to repay misused funds.

- **The Division lacks a supervisory review process to ensure identified misuse is reported.** The Division does not monitor field office staff through a supervisory review to ensure that instances of suspected misuse of funds or property are communicated to Department and Division Management and the Department's Audit Division appropriately.
- **The Division lacks controls for direct payments.** The Division's controls do not include a limit on the dollar amounts of direct payments to participants or a supervisory approval for all direct payments to participants. The three cases of unreported suspected misuse of public funds and property involved the Program's practice of providing payments and equipment directly to the participants, which greatly increases the risk that the funds may not be used for their intended purposes.
- **The Division lacks methods for tracking State-owned equipment.** The Division does not have a centralized mechanism for tracking State-owned equipment issued to participants, including the identification number of the equipment, the value of the equipment, the participant to whom the equipment is checked out, the location of the equipment, or if the equipment is available for reissuance. Rather, each individual counselor is responsible for tracking the purchase, issuance, and return of the equipment. Division policy does not include standard procedures for the counselors to follow for tracking equipment issued to participants, nor does the Division require counselors to ensure that a State-issued identification tag is affixed to equipment issued to participants. For example, the State of Washington's vocational rehabilitation program has a written policy requiring its staff to track equipment it provides to participants that is considered desirable, reusable, or high-value, such as computers, cell phones, and tools. According to the State of Washington's policy, its program staff are required to check a centralized tracking

database to determine if the program already has the equipment in stock and, if not, its staff may purchase it for the participant to loan from the Program.

Further, while Division policy allows Program staff to turn over recovery efforts to the Office of the Attorney General after Program staff have made multiple failed attempts to recover the equipment, the Division has not established a process to notify the Attorney General in these instances. In addition, the Division does not enforce the policy to turn over these cases to the Attorney General nor does the Division track instances. According to the Division, none of the Program field office supervisors were aware of a recovery case that had been turned over to the Attorney General in the past 5 years.

Further, although the Department has provided internal auditors with direct access to other systems in the Department—such as the Colorado Benefits Management System, which is used for the Temporary Assistance for Needy Families (TANF) program and the Supplemental Nutrition Assistance Program (SNAP), and the systems for the Colorado Child Care Assistance Program and the Low-Income Energy Assistance Program—the Department has not provided the internal auditors with direct access to AWARE. Internal audit staff reported that it would benefit from access to the AWARE system to perform a comprehensive and accurate analysis of participant cases.

Why do these problems matter?

The problems we identified are important for the following reasons:

- **Program funds that are not used for their intended purposes could have been used for other participant services.** Permitting participants to purchase goods or services directly with Program funds makes it difficult for the Division to ensure that funds will be used for their intended purposes. In Fiscal Year 2013, the Program paid \$678,000 directly to participants. When limited Program funds are not used for Program purposes and not recovered from participants who misused the funds, it reduces the funds available for other eligible participants. For example, in Fiscal Year 2013 the Division paid an average of \$2,100 in services per participant in the Program. Based on the average cost of services per participant, we estimate that the \$4,029 in questioned costs we identified from the suspected misuse of funds could have been used to provide vocational rehabilitation services to at least one other participant on the wait list.
- **Independent investigations of suspected misuse of Program funds or property may not be timely.** By not ensuring that Division staff promptly

report suspected cases of misuse of funds or property to the Department's Audit Division and by not providing direct access to AWARE, the Department cannot ensure timely and independent investigations of the cases. Department internal audit staff reported that there have been previous instances of fraud and suspected misuse of funds by participants in the Program, further highlighting the need for strong Program policies, procedures, and training on preventing and reporting potential misuse of funds or property.

- **Public funds were not used in a prudent or accountable manner.** Instances of suspected misuse of Program funds or property by participants indicate that public funds were not being used in a prudent or accountable manner, which undermines the public's perception of the integrity of the Program. Further, during Fiscal Year 2013, the Division purchased a total of about \$1.2 million in assistive technology devices and occupational and self-employment goods for participants. Without a mechanism to track State-owned equipment that is issued to participants, the counselors cannot determine whether items are available for reissuance, which would be a cost-effective alternative to purchasing new items. Equipment not placed back into circulation timely could become obsolete, damaged, or otherwise unsuitable for reissue. Without an identification tag, equipment that has been lost, stolen, or exchanged without the Program's knowledge cannot be identified as State-owned property and returned to the Program. Without a process to turn over recovery efforts to the Office of the Attorney General, the Division lacks a means to ultimately hold participants who refuse to return State-owned equipment accountable.
- **Continuing services to participants who misuse funds or property indicates noncompliance with federal requirements.** By not having sufficient procedures to (1) suspend or terminate services when a participant misuses Program funds or property or (2) ensure compliance with the Department's Fraud Policy, the Division is not in compliance with federal grant requirements, which could lead to federal disallowances and sanctions.

¹ Known questioned costs total \$4,029. The total known questioned costs identified through the audit are discussed in the table on page III - 118.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Material Weakness.)

Recommendation No. 2013-61:

The Department of Human Services (Department) should improve controls over the use of federal and state funds and processes for reporting and addressing instances of suspected misuse of funds or property in the Vocational Rehabilitation Program (Program) by:

- a. Developing and implementing policies and procedures for reporting instances of suspected misuse of funds or property. These policies and procedures should comply with federal regulations, State Fiscal Rules, and Department policy and include a policy specifying that, in circumstances of fraud, field office staff should stop services, thoroughly document the incident in the case file, and close the participant's case.
- b. Monitoring through supervisory review to ensure that instances of suspected misuse of funds or property are appropriately communicated to the Department's Audit Division and Department management in accordance with Department policy.
- c. Evaluating the necessity and appropriateness of providing direct payments to participants to purchase goods and services. If the Department determines that the practice of making direct payments should continue, it should strengthen controls, such as by limiting the dollar amount of the purchase(s), requiring supervisory approval of direct payments, and revising written policies and procedures accordingly.
- d. Providing direct access for the Accessible Web-Based Activity and Reporting Environment (AWARE) application to the Department's internal audit staff.
- e. Developing and implementing procedures for tracking the issuance, return, and reissuance of equipment purchased for participants. These procedures should include creating and maintaining a statewide tracking database of equipment purchased for participants and a requirement for attaching State-issued identification tags to the equipment.
- f. Developing and implementing procedures to turn over recovery efforts to the Office of the Attorney General in a timely manner once Program staff have been unsuccessful at recovering State-owned equipment from participants.

Department of Human Services Response:

- a. Agree. Implementation date: July 2014.

The Division will develop policies and procedures to ensure that suspected incidents of fraud or misuse of Program funds or property on the part of a participant are reported in a timely manner through supervisory channels to the Department's Audit Division. The Division will further collaborate with Audit Division staff to establish a process for determining the seriousness and intent of participant actions that are under investigation. If fraudulent activity is confirmed, information will be thoroughly documented in the case file and the case will be closed, as appropriate. In addition, the Audit Division will train Division and field office staff on the Department's Fraud Prevention Policy by March 2014.

- b. Agree. Implementation date: April 2014.

The Division will incorporate into its periodic supervisory and quality assurance review questions for determining whether there are any indications of fraudulent activity or misuse of federal and/or state funds or property. The reviewer will verify that appropriate reporting requirements were met, as established in the policies and procedures in part "a". The fraud questions will be developed in collaboration with the Audit Division and incorporate appropriate safeguards to ensure maintenance of confidentiality requirements.

- c. Agree. Implementation date: July 2014.

The Division will work with subject matter experts and technical assistance resources to review the necessity and appropriateness of providing direct payments to participants, and mechanisms for doing so. If it is determined that restricted payments need to be issued directly to participants, the Division will revise its policy and procedures to include parameters, such as limitations to the amount and type of direct payments, as well as required supervisory approval steps and appropriate documentation thereof.

- d. Agree. Implementation date: Implemented and Ongoing.

In November 2013, the Division granted guest access for internal Audit Division staff to information on any participant suspected of fraudulent behavior or misuse of Program funds or property, and for other fraud prevention purposes. The Division will continue to grant read-only access to case management information contained in

AWARE to Department internal auditors in a manner that complies with federal regulations.

- e. Agree. Implementation date: December 2014.

The Division will define parameters for and develop a statewide system for tracking appropriate purchased goods and equipment, which will include defining what equipment is “recoverable.” The system will include to whom the equipment was provided; if and when the equipment needs to be returned; dates the equipment was returned; and the reissuance of the equipment, when applicable. The Division will explore AWARE functionality for the purposes of this statewide tracking system; research the viability of and mechanisms for the use of state-issued identification tags; and, if feasible, propose a strategy and time line for implementing the use of identification tags.

- f. Agree. Implementation date: July 2014.

The Division will develop and disseminate clear procedures to vocational rehabilitation counselors for responding to situations in which participants refuse to appropriately return equipment that meets the established definitions of “recoverable” in part “e.” These procedures will include structured communications and steps for involving the Department’s Audit Division, which will notify the District Attorney’s Office or Attorney General’s Office, as appropriate.

Participant Contributions

According to federal regulations (Participation of individuals in cost of services based on financial need, 34 C.F.R., pt. 361.54), when determining the extent to which the individual who is eligible for the Program will financially participate in, or contribute to, the cost of the vocational rehabilitation services he or she receives, each state may choose to consider the financial need of the participant. Colorado’s Program determines the financial need of all individuals eligible for the Program except those who are eligible to receive benefits under the federal Supplemental Security Income (SSI) and Social Security Disability Income (SSDI) programs, because they have already been determined by these programs to have limited income and resources and, therefore, are determined to not have an ability to contribute, as outlined in Division policy. Further, statute [Section 26-8-105(4)(b), C.R.S.] requires that any goods or services, besides those required to determine an individual’s eligibility and his or her vocational service needs, shall be provided only to the extent that the individual is found to require financial

assistance. To determine whether a participant can contribute toward the services he or she will receive and how much he or she will contribute, the Division uses a tool called the financial need analysis form to calculate the participant's monthly income, expenses or deductions, liquid assets, and the contribution amount, when applicable.

What audit work was performed and what was the purpose?

The purpose of our audit work was to review and assess the appropriateness of the Program field offices' process for determining whether participants should contribute to the cost of the services they receive, the contribution amount that participants should pay, and whether participants pay the contribution amounts determined by the Program.

We reviewed the sample of 85 participant files from Fiscal Year 2013 and identified that 60 of the 85 files required a financial need analysis based on Division policy. Specifically, the remaining 25 participants did not require a financial need analysis at the time of our review because these individuals had not received any services, such as vocational training services, that would require a financial contribution; were receiving SSI or SSDI; or were on the Program's wait list; or because the case had been closed before the financial need analysis could be completed. We evaluated these 60 files to determine whether Program staff completed the financial need analysis form, calculated the participant's income and expenses accurately based on the information and source documentation provided by the participant, and documented the participant's ability to contribute, as well as the required contribution amount, in the hard-copy file. We identified 10 participants out of our sample of 60 who were determined by Program staff to have an ability to contribute financially toward their services. For those 10 participants, we also reviewed whether the participant paid the contribution amount that staff had documented on the financial need analysis form. We interviewed Division and Program staff and evaluated the financial need analysis form to determine whether it contained enough information for staff to accurately compute participants' financial contributions.

We also reviewed the cost-of-living allowance the Division used to calculate a portion of participants' monthly expenses and interviewed vocational rehabilitation program staff in eight states—Alabama, Georgia, Maryland, Oklahoma, Utah, Washington, West Virginia, and Wisconsin—to determine those states' processes for assessing and collecting participant contributions.

How were the results of the audit work measured?

We applied the following criteria when evaluating the Program field offices' processes for determining whether a participant will financially participate in, or contribute toward, the cost of his or her vocational rehabilitation services; determining the contribution amount, when applicable; and ensuring that the

participant pays the contribution amount determined by the Program that the participant agreed to pay:

The Program may pay for services only if participants need financial assistance. According to state statute [Section 26-8-105(4)(b), C.R.S.], “Any goods or services, other than diagnostic and related services (including transportation) required for the determination of eligibility...[and] the services to be provided... shall be provided at the public cost only to the extent that the individual with disabilities is found to require financial assistance in accordance with the rules and regulations of the Department.”

Policies applied uniformly. According to federal regulations [Participation of individuals in cost of services based on financial need, 34 C.F.R., pt. 361.54(b)(2)(B)(ii)], the state must establish policies that are applied uniformly to all individuals in similar circumstances if the state chooses to consider financial need when providing services to participants.

Documentation of financial need and participant contributions. Division policy (Sections 10.5, 10.51, and 10.52) requires counselors to determine and document the individual’s financial need prior to the preparation and approval of an employment Plan. The documentation should also indicate the individual’s contribution amount.

Proof and calculation of financial information. Beginning in 2007, Division policy (Sections 11.51 and 10.52) allowed for the statement of the eligible individual to establish the financial basis for the need determinations. If the individual’s statement was not consistent with other reports obtained, the counselor could request financial information to verify the statement. The financial need determinations are to be calculated based on after-tax income from all sources in the family. In April 2013, the Division revised its policy (Section 10.51) to specifically require that participants provide proof of income and assets, but it did not change the previous requirements. The 2013 policy requiring proof of income and assets was in effect for three of the 60 financial need analysis forms we reviewed.

Cost-of-living allowance. Division policy (Section 10.51.3) allows for a standardized allowance for normal living costs based on family size. The Division Director establishes these rates, in writing, and they are required to be reviewed annually and adjusted when needed. The individual is allowed to exclude four times the calculated family cost-of-living allowance to determine net liquid assets.

Other programs within the Department of Human Services, such as the Low-Income Energy Assistance Program and the Colorado Child Care Assistance Program, utilize federal poverty guidelines, which are modified annually, to determine whether participants should contribute payment toward the services

they receive in those programs. The participant's contribution amounts are then calculated based on the income amounts of the household. Four of the eight other states that we surveyed—Georgia, Maryland, Utah, and West Virginia—administer a financial need analysis similar to Colorado's and have written policies that specify a cost-of-living benchmark as a percentage of the federal poverty guidelines and cost-of-living published annually by either the federal Department of Health and Human Services or Department of Labor. Colorado does not specify in its policy how the cost-of-living allowance is calculated.

What problems did the audit work identify?

We identified four problems with the participant files we reviewed: (1) inconsistencies in information contained on participants' financial need analysis forms and applications; (2) inconsistencies in the processes Program staff use when conducting and documenting participants' financial need analyses; (3) lack of proof of participants' income; and (4) lack of evidence that participants paid the contribution amount, in all instances, when Program staff had determined the participants were financially able to do so. Overall, we determined that 42 (70 percent) of the 60 participant files that required a financial need analysis based on Division policy contained one or more of these problems. These problems resulted in a total of \$5,135¹ in known questioned costs.

- **Information on participants' financial need analysis forms did not match the application.** In 36 participant files, the income and expenses that Program staff recorded on the financial need analysis form did not match the income and expense information reported in the participants' applications for services. For example, one participant reported \$1,920 in income on the application, but the income shown on the analysis form was \$500. For the 36 files, we were unable to determine how staff performed the after-tax income calculation when entering income into the analysis form. These problems resulted in a total of \$2,439 in known questioned costs.
- **Financial need analysis forms were not consistently completed by staff when required.** For three participant files we reviewed in which a financial need analysis form was required by Division policy, Program staff did not complete the analysis form. There was no documentation in the hard-copy files or AWARE showing that the Program had made a determination of whether the three participants should have contributed to the cost of their services. Because staff did not document a financial need analysis, we completed a financial need analysis for the three participants using the Division's form and the participants' income and expense information found in their case files. Based on our analysis, we determined that none of them would have been required to contribute to the cost of their services. Accordingly, we did not identify questioned costs resulting from this issue.

- **Participant files lacked proof of income.** For the three participant files in our sample in which a financial need analysis was completed after the new Division policy was effective in April 2013, none of the files contained proof of the participants' income and assets as required.
- **Participant files lacked evidence that participants paid the contribution amounts they agreed to pay.** We found no evidence that three of the 10 participants for whom the financial need analysis form showed that the participant was required to pay a contribution, paid the contribution amounts that he or she agreed to pay. These participants should have contributed \$999 toward the cost of their services, which are considered known questioned costs for the Program. In addition, for four of the 10 participants, Program staff did not document the participant's contribution amount in the participant's Plan, as required by Division policy. This resulted in \$1,697 in known questioned costs.

We also found that the Division has not reviewed or updated the cost-of-living allowance it uses to determine participant contributions. As discussed earlier, Division policy requires staff to exclude a cost-of-living allowance from the participant's net liquid assets when calculating the participant's contribution amount. The cost-of-living allowance figure the Division uses is \$1,066 plus \$567 per person in the family unit multiplied by four. For example, for a participant with a family of four, the cost-of-living allowance would be calculated as \$3,334 (\$1,066 plus \$567 multiplied by four, or \$2,268) multiplied by four, or \$13,336 excluded from net liquid assets. We found that the Division has not reviewed the cost-of-living allowance annually or updated it, as required by Division policy, since at least 2007, which is when Division staff believe the allowance was implemented. Division staff also could not explain the reasoning behind the current figures used to calculate the allowance.

Why did the problems occur?

We identified two main reasons why the problems related to participant contributions occurred, as described below.

The Division lacks clear written policies and procedures in the following four areas:

- Division policy does not specify how Program staff should document changes in participants' financial circumstances. Division staff reported that they believed some of the financial need analyses did not match supporting documentation because the participants' financial circumstances could have changed between the dates they applied for

services and when the analysis forms were completed. However, staff could not provide documentation that participants' financial condition had in fact changed.

- Division policy requiring that "financial need determinations will consider after-tax income" is unclear and inconsistent with other federal programs run by the Department. Division staff told us that information on participants' financial need analysis forms did not match the applications in the instances we identified because participants often report gross (or before-tax) income on their applications, and Program staff must input after-tax income into the analysis form, as required by the Division's policy. The Division could not provide written policies or procedures explaining how staff should calculate after-tax income if the participant does not provide a pay stub or how staff should consider it when assessing a participant's financial need and determining the contribution amount.

In addition, other federal programs at the Department, including Temporary Assistance for Needy Families and the Low-Income Energy Assistance Program, utilize gross (or before-tax) income for determining participant contributions for their programs. Federal regulations for the Program do not prescribe how states must determine contributions. Therefore, the Department should assess the reasonableness of the Division's use of after-tax income and consider requiring it to use gross income to ensure the federal programs run by the Department calculate contributions consistently. Because Division policy requires staff to utilize a financial need analysis to determine a participant's contribution toward services, the Division should document its methodology underlying the analysis.

- The Division does not have written procedures for applying the participants' contribution amounts to the services or goods outlined in the participants' Plans, documenting the contribution amounts, and ensuring those amounts are contributed by the participants.
- The amounts used by the Division to determine a participant's cost-of-living allowance are not defined in policy and are outdated because the Division has not implemented a process to annually assess whether the allowance is appropriate, reasonable, and provides an accurate evaluation of a participant's financial position.

The Division has not implemented a supervisory or other review process. The Division does not have a supervisory review process to ensure that Program staff complete the financial need analysis correctly, document the contribution amount in the participant's Plan, and ensure participants make required contributions. The Division's quality assurance team reviews a sample of participant case files annually to check whether Program staff complete the financial need analysis

form and participants pay contributions. However, the Division does not have a corrective action process to ensure errors identified during the quality assurance review are corrected.

Why do these problems matter?

Division policies require the Division to provide vocational rehabilitation services and goods that are necessary, appropriate, and provided at the least possible cost. Assessing participants' financial contribution to services and goods is an important component of evaluating the overall cost to the State because the participants' contributions toward the services they receive reduce the amount expended by the State. For example, we identified three participants in our sample who did not appear to pay the \$999 in total contributions that Program staff had calculated, which represents lost income for the Program. Using outdated and unsupported information, such as the cost-of-living allowance, to calculate participant contributions may also result in lost income. For example, since at least 2007, the Division has used a monthly cost-of-living allowance of \$567 per person in the family unit plus \$1,066, or about \$19,600 annually for one person, but the Division has not defined the basis for using these figures.

In addition, when Program staff use inconsistent processes for determining participants' required contributions, there is a risk that participants may be treated inequitably depending on the Program office where they apply. Revising and implementing written procedures for monitoring the field offices' practices for assessing and documenting participant contributions would help ensure that the field offices operate consistently in accordance with federal regulations and Division policy.

¹ Known questioned costs total \$5,135. The total known questioned costs identified through the audit are discussed in the table on page III - 118.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Material Weakness.)

Recommendation No. 2013-62:

The Department of Human Services (Department) should improve its processes for assessing participants' contributions in the cost of vocational rehabilitation services by:

- a. Implementing changes to the Division of Vocational Rehabilitation's (Division) policy manual to provide clear guidelines for calculating and

documenting participant contributions. This should include procedures for documenting changes to participants' financial situations that occur between application and staff completion of the financial need analysis.

- b. Reviewing the Division's current methodology for calculating participants' financial need, including the cost-of-living allowance calculation, for appropriateness and making changes as deemed necessary.
- c. Instituting a supervisory review process to ensure that financial need analysis forms are completed correctly as required by Division policy, information used to complete the analysis form and calculating the participant's required contribution is properly documented, the participant's required contribution is documented in the Individualized Plan for Employment, and participants' required contributions are paid.
- d. Reviewing the Division's policy and practice of using after-tax income for calculating participant contributions and determining whether gross income should be used for this calculation for consistency with other federal programs at the Department. If after-tax income continues to be used, then the Department should establish a documented methodology for calculating after-tax income.

Department of Human Services Response:

Agree. Implementation date: July 2014.

- a. The Division will implement changes to its Policy Manual to provide clear guidelines for calculating and documenting participant contributions, as well as handling and documenting any financial changes during the participant's period in the Program. The Division will collaborate with other federal programs within the Department to model requirements on already established financial need testing procedures, as allowable under the Vocational Rehabilitation Program's federal requirements.
- b. As the Division establishes policies and procedures for financial need testing in alignment with other federal programs within the Department, the current methodology for calculating participants' financial need, including the cost-of-living allowance calculation, will be modified accordingly.
- c. The Division will strengthen the quality assurance and supervisory review processes to ensure the financial need analysis forms are completed correctly, the information used is properly documented, and the required contributions are incorporated into the participant's

Individualized Plan for Employment (Plan or IPE) and applied or paid in accordance with the Plan. The Division's updated quality assurance process, which will be effective in December 2013, requires any deficiencies to be corrected and reported using the newly developed follow-up action form. As an additional step to improve service delivery, technical assistance materials illustrating the appropriate application of participant contributions, will be prepared and made available to vocational rehabilitation counselors.

- d. The Division will establish policies and procedures for financial need testing in alignment with other federal programs within the Department. If these programs primarily use gross income for financial need calculations, the Division will apply a similar methodology, while also ensuring continued compliance with 34 C.F.R., pt. 361.54.

Fee and Bonus Payments to Vendors

One type of service that Program participants receive is job placement assistance, which is provided to help the participant obtain suitable employment that is consistent with the individual's abilities, capabilities, and interests. The Division contracts with outside vendors to provide job placement services to participants in the Program and pays those vendors for each participant served based on a fee schedule established by the Division. Job placement vendors provide services such as developing a written job placement plan for the participant, assisting the participant with completing employment applications, arranging for job interviews, recommending worksite job modifications with the new employer, and helping the participant adjust to the workplace. The Division pays these vendors for developing job placement plans and successfully placing participants in jobs. The Division also pays bonuses to the vendors for successful job placements if certain criteria are met. In Fiscal Year 2013, the Program paid vendors a total of about \$511,000 for 1,533 participants to receive job placement assistance.

What audit work was performed and what was the purpose?

The purpose of our audit work was to evaluate the Division's policies and procedures regarding vendor payments. We obtained and reviewed data related to the Division's Fiscal Year 2013 payments to vendors, including those that provided job placement services, to determine whether the services that were provided appeared to comply with federal regulations and Division policy. We also reviewed the Division's fee schedule and interviewed Division staff and Program staff regarding vendor payment processes.

How were the results of the audit work measured?

We applied the following criteria when assessing the Division's payments to vendors:

Reasonable costs. Federal regulations [Written policies governing the provision of services for individuals with disabilities, 34 C.F.R., pt. 361.50(c)(2)] allow each state to "establish a fee schedule designed to ensure a reasonable cost to the program for each service." The federal Office of Management and Budget's *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments*, provides basic guidelines for a cost to be allowable under a federal award, including specification that costs should be necessary, reasonable, and adequately documented. In addition, State Fiscal Rule 2-1 states that all expenditures by state agencies shall be for official state business purposes only and reasonable and necessary under the circumstances. The State of Colorado Procurement Manual also requires agencies to ensure the good or service that a vendor provides is necessary and reasonable. Finally, the Division's policy (Section 12.11) states that "all services and goods that have been determined to be necessary and appropriate must be procured at the least possible cost to the Division insofar as they are adequate to meet the needs of the individual." When the Division updated its policy, effective April 2013, it added a statement that the Division "is entrusted to be good stewards of public funds when providing necessary and appropriate rehabilitation services."

Payment requirements. State Fiscal Rule 2-2 generally prohibits advance payments, which are payments for goods and services prior to receipt. In addition, State Fiscal Rule 2-3 states that receiving reports or other sufficient documentation shall be prepared for all goods and services received, showing actual quantities, any unsatisfactory condition, and compliance with specifications, prior to processing a voucher for payment.

What problems did the audit work identify?

Overall, the Division pays job placement vendors fee and bonus payments that do not appear to meet federal and state requirements regarding the allowability of costs. First, we found the Division consistently pays job placement vendors a "successful job placement" fee to successfully place a participant in employment as well as a bonus for this same purpose. When surveying and interviewing eight other states' vocational rehabilitation programs, we found that five of the states we interviewed pay a bonus to their job placement vendors; however, the states only allowed the bonus payments when a vendor either helped the participant obtain high-quality, full-time employment with full benefits or placed the participant in a job quickly, such as in fewer than 35 days, and the participant retained the job, allowing the state to successfully close the case. One of the eight states we interviewed said it uses job placement vendors but does not pay the vendors any bonuses.

The bonuses that the Division pays its job placement vendors do not appear to be a reasonable, necessary, or federally allowable cost because they are essentially duplicate payments to vendors for services for which the vendors have already been paid. In Fiscal Year 2013, the Division paid 82 vendors bonuses totaling about \$171,000 for successful job placement. The bonuses were in addition to the \$340,000 in regular fee payments that the Division made to the same vendors to provide these services. The bonuses that were paid ranged from \$135 to \$780 each. The following table shows the Division's vendor fee schedule, which includes fees and bonuses based on four different benchmarks.

Vocational Rehabilitation Program Job Placement Vendor Fees and Bonus Payment Schedule by Category of Work¹ As of September 2013					
Category of Work	Description	Fee for Developing a Job Placement Plan	Fee for Successful Job Placement	Bonus Amount²	Additional Bonus Option³
Mobile Work Crew	A group of two or more persons with disabilities who provide temporary services, such as janitorial, at an employer site. The crew is supervised by a person who teaches the job tasks and appropriate work-related behavior.	\$53	\$260	\$250	\$105
Competitive	Work in the labor market performed at or above minimum wage.	\$105	\$520	\$500	\$210
Supported Employment	Competitive employment with additional support services for participants with the most significant disabilities.	\$158	\$780	\$750	\$315
Source: Office of the State Auditor's analysis of the Division of Vocational Rehabilitation's fee schedule. ¹ The Program pays each fee and bonus to a vendor on a per-participant basis. ² The Program pays a job placement vendor this bonus when the vendor places the participant into employment and the Division successfully closes the participant's case. ³ The Program pays a job placement vendor this bonus if the participant is placed in a job that pays wages that are 25 percent or more above the federal Department of Labor's prevailing wage for comparable positions.					

For the 82 vendors who received bonuses in Fiscal Year 2013, we found the following:

- 59 (72 percent) out of the 82 job placement vendors received more than one bonus payment during the year. For example, one vendor received 21 bonus payments totaling \$5,750, or one bonus for each of the 21 participants the vendor served during the year. As another example,

four vendors each received between 10 and 20 bonus payments, which totaled \$19,500 for all four vendors.

- Three (4 percent) of the 82 job placement vendors received both types of bonuses, totaling \$710 paid to each vendor for serving one participant each who obtained employment in the “competitive” category of work.
- One vendor bonus payment for supported employment was in excess of the fee schedule. The Division paid the vendor a bonus of \$780 instead of the \$750 bonus payment allowed in the Division’s fee schedule.

We also found that, in some instances, the Division pays vendors up to \$405 of the “successful job placement” fee before the participant is successfully placed in employment. For example, the Program pays some vendors a portion of the “successful job placement” fee each month that they are serving a participant rather than paying the fee after the participant has been placed in a job. In Fiscal Year 2013, the Division paid 59 vendors approximately \$65,000 in “successful job placement” fees for 282 participants, before the vendors had found the participants a job. As of September 2013, we determined that 218 of those 282 participants still had not been placed in a job. Paying the “successful job placement” fee before the vendor has provided the service of placing the participant in a job can be considered an advance payment, which is generally prohibited by State Fiscal Rules, because it is made prior to the receipt of the service for which it was intended. In addition, the Division was unable to provide data regarding the amount of time that participants receive job placement services or actual vendor time frames for placing participants in successful employment.

Why did the problems occur?

Based on our interviews with Division management and Program staff, there are two reasons why the Division pays vendor bonuses and pays the “successful job placement” fee before participants have a job. First, Division and Program staff stated that the vendor bonuses are meant as incentives for providing services timely and to encourage job placement agencies to find employment for disabled participants who sometimes require additional effort to find jobs. Second, staff stated that the Division pays some vendors a portion of the “successful job placement” fee before participants obtain jobs because staff believe incremental payments are needed to compensate vendors for services, such as helping participants complete employment applications and arranging job interviews, that vendors provide before the participant gets a job. We found:

- **Insufficient methods for ensuring job placements are timely.** The Division has not established written policies or procedures for ensuring vendors provide timely services. For example, the Division has not developed reasonable time line expectations for vendors to successfully find employment for a participant based on the severity of the participant’s

disability and the type of work they are seeking. The Division does not execute vendor contracts unless the vendors receive \$20,000 or more from the Program in a fiscal year, and this practice has been approved by the Office of the State Controller. We found that in Fiscal Year 2013, none of the job placement vendors received more than \$20,000 in payments; therefore, none had formal contracts with the Division. Instead, the Division required each job placement vendor to sign a Vendor Registration form and paid the vendors using a purchase order form. We found that the Division's forms do not include specific provisions for job placement bonuses, prescribe a time frame for the duration of each participant's job placement services or a time limit for finding job placement for participants, or refer to the fee schedule as the basis for payment of the bonus. Rather, the fee schedule instructs the job placement vendor to submit an invoice to the Division specifically requesting the bonus. In Recommendation No. 2013-65, we discuss other weaknesses in the Division's contract management practices and the agreements it has in place with vendors.

- **Insufficient methods for incentivizing vendor performance.** The Division has not established any other policies or procedures for incentivizing vendor performance, besides bonuses, such as by rewarding vendors who successfully place participants in jobs in a timely manner by continuing to do business with them or by requiring field offices to discontinue doing business with vendors who are not successful at placing participants in employment positions.

Why do these problems matter?

The problems we identified with paying vendor bonuses and paying for job placement before participants are placed in positions matter for the following reasons:

- **The Division is not being a good steward of public funds.** Paying vendor bonuses that represent additional payment for services for which the vendor was already compensated and paying the "successful job placement" fee before the vendor has placed a participant in a job conflict with the Division's mission to be good stewards of public funds and provide services to individuals at the least possible cost.
- **Vendor bonuses reduce funds available for other Program services.** On April 22, 2013, the Division implemented a wait list for vocational rehabilitation services because the Division determined it did not have sufficient funding to provide services to all eligible individuals. As a result of the Division's wait list, the Division has not served any eligible

individuals who have applied for services since April 22, 2013. Discontinuing the payment of vendor bonuses would be a prudent cost-containment measure to preserve funds that could be used to provide services to individuals who are currently on the wait list. In Fiscal Year 2013, the Division paid an average of \$2,146 in services per participant in the Program. Based on the average cost of services per participant, we estimate that the \$171,000 in bonuses that the Division paid job placement vendors in Fiscal Year 2013 could have been used to pay for services for approximately 80 new participants.

In addition, if the Division believes that the regular fees it pays job placement vendors are not adequate to compensate them for the services they provide, the Division should revise its fee schedule. For example, the Division could establish a fee for regular job placement assistance to compensate vendors on a reimbursement basis for work they perform to help participants find a job. The Division should only pay the “successful job placement” fee once a participant is successfully in a job.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-63:

The Department of Human Services (Department) should improve methods for compensating Vocational Rehabilitation Program vendors by:

- a. Discontinuing the practices of paying bonuses to vendors and paying the “successful job placement” fees prior to employment.
- b. Evaluating the fee schedule payment amounts allowed for regular job placement services to determine if the fees are appropriately structured to pay for the reasonable cost of providing those services and adjusting the fee schedule payment amounts as appropriate. This evaluation should include considering the implementation of a fee to compensate vendors for job placement assistance services they provide prior to a participant’s employment.
- c. Implementing reasonable time lines for vendors to follow when providing job placement services and for successfully placing a participant in an employment position, incorporating the time lines into each job placement vendor’s Registration form and/or purchase order, and monitoring the timeliness of vendor compliance with the time lines. The Department should discontinue doing business with job placement vendors who do not

consistently place participants in successful employment positions in a timely manner.

Department of Human Services Response:

- a. Agree. Implementation date: February 2014.

The Division discontinued the job placement bonus and the fee allowance in September 2013. The Division will form a procurement improvement team to analyze current practices and revise the job placement payment structure.

- b. Agree. Implementation date: July 2014.

The Division will examine all fees and the timing of payments to placement vendors. The procurement improvement team mentioned in part “a” will review models for job placement service delivery reimbursement and review best practices from other states’ vocational rehabilitation programs to revise the fee schedule.

- c. Agree. Implementation date: July 2014.

The Division acknowledges the need to clearly communicate time frames for job placement service delivery. The Department will discontinue doing business with job placement vendors who do not consistently place participants in successful employment positions in a timely manner. The Division will implement a newly developed Job Placement Plan form, which includes a projection of the time frame needed for job placement services. The Division will establish new protocols for supervisory review of all participants in the job-ready status for an extended period of time.

Administrative Costs

Federal regulations allow the Program to pay for administrative costs, including costs associated with Program planning, development, monitoring, and performance evaluation. These four types of costs can include expenses associated with financial management, information systems, supplies, administrative salaries, and travel related to carrying out the Program. The Department of Human Services (Department) pays for administrative costs using three methods: (1) reimbursements to staff, such as for business travel expenses, (2) direct payments to vendors, such as those providing information system maintenance, and (3) payments made through the Group Event System Cards

(event cards) issued to the Department's divisions or units for expenses, such as lodging costs incurred due to business travel. According to Division staff, individuals with knowledge of State Fiscal Rules and federal grant requirements are responsible for reviewing and approving expenditures.

What audit work was performed and what was the purpose?

The purpose of the audit work was to evaluate the Division's internal controls over Program administrative costs and compliance with federal regulations, the Program's federal grant award requirements for activities allowed and allowable costs, state statutes and rules, and Department travel and event card policies. We reviewed Department and Division documentation for a sample of 50 Program expenditure transactions totaling \$196,000, including 10 travel expenditure transactions for trips that occurred during Fiscal Year 2013. We reviewed the documentation to determine if the associated payment was properly paid, supported, approved, and coded correctly within the Colorado Financial Reporting System (COFRS), the State's accounting system. We also assessed the Department's processes for ensuring that travel reimbursements are reasonable and that travel reimbursement request forms submitted by Division and Program staff are accurate and complete.

How were the results of the audit work measured?

We applied the following criteria when evaluating the Division's administrative cost transactions:

Appropriate and reasonable payments. The federal Office of Management and Budget's (OMB) *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments*, provides basic guidelines for a cost to be allowable under a federal award. These guidelines state that the costs charged to a federal award must be necessary, reasonable, and adequately documented. OMB's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, requires that transactions using federal grant funds be executed in compliance with laws, regulations, and the provisions of the federal grant agreements. Statute [Section 24-17-102(1), C.R.S.] requires state agencies to have internal accounting and administrative control systems that include provisions for adequate authorization and recordkeeping, restrictions on use of state assets, and effective processes of internal review. These provisions are intended to protect state assets and ensure that expenditures are reasonable, appropriate, and solely for State business. Further, State Fiscal Rule 2-1 requires all state agency expenditures to meet the standards of propriety as being for official State business purposes only and reasonable and necessary under the circumstances.

Approval of information technology purchases. The Governor's Executive Order D 016 07 states that all state departments engaged in activities concerning information technology shall coordinate with the Office of Information

Technology (OIT) on those activities. Information technology spending is defined as spending on communication and information resources, communication and information resource technologies, and data processing.

Travel expense requirements. According to State Fiscal Rule 5-1, travel charged to the State shall be for the benefit of the State and completed using the most economical means available. Further, this State Fiscal Rule states that travel expenses that are reimbursable include lodging, meals, mileage, airfare and related fees, and incidental expenses. State Fiscal Rule 5-1 and the Department's travel policy require the following review and approval process: (1) the traveler must submit adequate documentation to the approving authority for the travel expenses, including a statement as to the purpose of the travel, within 60 days of completion of travel; (2) the approving authority must review the expenses claimed by a traveler and, if approved, endorse the travel reimbursement request manually or by electronic signature; and (3) Department accounting staff must review the travel expense reimbursement request before entering the transaction into COFRS and approving the payment voucher. Further, according to the Department's event card policy, the event card provides users with a means to make small dollar purchases (under \$5,000) for official state business related to conference rooms, meetings, and lodging for occasional travelers.

What problems did the audit work identify?

We identified problems with seven (14 percent) of the 50 Division administrative cost expenditures we reviewed, including inadequate supporting documentation, lack of proper approvals, a payment error, and incorrect recording on COFRS. Specifically, we found:

- For four transactions totaling \$1,174, there was no evidence of proper approvals. Specifically, three travel expense transactions that were paid using the Division's event card were not approved by the traveler's supervisor; instead, the staff who traveled and incurred the costs had approved his or her own travel expenses. The fourth transaction was for the purchase of software and was not approved by OIT.
- For one transaction totaling \$45, the Division paid the wrong vendor based on the vendor listed on the invoice and the payment recorded.
- For one transaction totaling \$103, the Division did not properly record the administrative expense to the correct organizational code on COFRS.
- For one transaction totaling about \$3, the Division did not have adequate supporting documentation to substantiate whether the transaction amount was reasonable and appropriate. Specifically, the Division could not provide a contract to support the amounts paid.

Why did the problems occur?

The problems we identified in our administrative costs testing resulted primarily from a lack of adequate controls, including a lack of supervisory reviews by staff who have oversight and approval responsibilities. First, Division and Program supervisors responsible for approving the transactions are not consistently ensuring that the transactions are adequately supported by documentation, paid to the correct vendor, recorded properly, and approved by OIT, if applicable. Additionally, the Department does not require that all expenditures made by a staff member on his or her own behalf, such as those charged on an event card, are reviewed and approved by the staff member's supervisor.

Why do these problems matter?

The administrative cost problems we identified indicate that public funds are not being used in a prudent and accountable manner. The Division spent a total of approximately \$365,000 for staff travel expenses in Fiscal Year 2013; the lack of adequate supervisory review of travel transactions paid for using the event card increases the risk that state funds could be misused without detection. In addition, recording expenditures incorrectly on COFRS prevents the Department and the Division from monitoring administrative costs to ensure they are accurate and appropriate.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-64:

The Department of Human Services should strengthen controls over Division of Vocational Rehabilitation administrative costs by implementing controls that ensure all transactions are properly supported by documentation, recorded properly in the Colorado Financial Reporting System (COFRS), approved by a supervisor of the staff who incurred the expense, and approved by the Office of Information Technology, if applicable.

Department of Human Services Response:

Agree. Implementation date: April 2014.

As stated previously, the Division of Vocational Rehabilitation (Division) will form a procurement improvement team to analyze current practices. The procurement improvement team will identify current process

weaknesses and strengthen controls over administrative costs, such as travel reimbursements, use of procurement and travel cards, and the purchase of any information technology-related items. The Division will develop specific procedures as a result of these activities to ensure that all transactions have accurate supporting documentation and COFRS coding, as well as all required approvals to ensure full compliance with Departmental policies and State Fiscal Rules. The Division will ensure that all appropriate staff receive training in the application of the developed procedures and processes.

Contract Management

The Division works with various vendors to provide Program participants certain services and goods, such as psychological evaluations, hearing aids, academic training at institutions of higher education, job placement services, and vehicle modifications for persons who are disabled. The Division secures these goods and services through several types of contractual agreements, including written contracts, interagency agreements, and purchase orders. In Fiscal Year 2013, the Division paid 1,989 vendors a total of \$20.9 million for services they provided to Program participants, which represented almost one-half of the Program's total expenditures that year.

Prior to doing business with a vendor, the Division requires that the vendor complete and sign a Vendor Registration Form with information such as the vendor's taxpayer identification number, mailing address, and contact information. The Vendor Registration Form also contains terms and conditions related to vendor performance and compensation. Once the Division is ready to purchase services from a vendor, for each transaction, the Division completes a two-page purchase order form that contains the Division's terms and conditions and the responsibilities of the Division and vendor. In addition, for vendors that the Division estimates will provide \$20,000 or more in services each fiscal year, the Division executes a formal contract that includes the Division's terms and conditions and a provision that services and goods will be defined and ordered by the Division based on the terms and conditions in the purchase order form.

What audit work was performed and what was the purpose?

The purpose of the audit work was to determine whether the Division's vendor forms, agreements, and contracts comply with State Fiscal and Procurement Rules and to identify and ensure compliance with any waivers of the procurement rules that the Division has received from the Office of the State Controller (State Controller). We interviewed Division staff and reviewed Division expenditure and transaction data to identify all payments made to vendors in Fiscal Year 2013. We

requested that the Division provide the contracts and supporting documentation, including the Vendor Registration Forms, it had executed with a judgmental sample of 12 vendors that were each paid \$20,000 or more during Fiscal Year 2013.

How were the results of the audit work measured?

We evaluated the Division's contract management practices and its vendor agreements and contracts based on the following criteria:

State contract requirements. State Fiscal Rule 3-1 (Section 5.1) states that contracts must include a statement of work, payment terms including a maximum dollar amount, performance period, special provisions, and a statement that the contract shall not be valid until it has been approved by the State Controller or delegate. Since January 2009, State Fiscal Rules have required each state contract to include special provisions that include requirements for contract approvals, fund availability, vendor performance, and governmental immunity, among other requirements.

Duration of state contracts. State Procurement Rule 24-103-503 promulgated by the Department of Personnel & Administration states that contracts for periods in excess of 5 years shall not be executed without written permission from the State Purchasing Director.

Division authority to use purchase orders for vendors receiving less than \$20,000 and contracts for vendors receiving \$20,000 or more. In 2005, the Division received the State Controller's approval to use a purchase order form to streamline the process for purchases of less than \$20,000. According to the State Controller's waiver documentation, the Division represented that "We have set up a system for monitoring our expenditures with our vendors, each month [the Provider Relations Unit] will receive a report...which will show the vendors with which we are doing \$15,000 worth of business or more. When we have reached this level of business, the Provider Relations Unit within the Division of Vocational Rehabilitation will seek out the vendor and complete the [contract] so the vendor can continue to provide services up and above \$20,000." (Revised Contract Waiver Number 115 for the Division of Vocational Rehabilitation).

Terms and conditions in the Division's vendor agreements. The Division's Vendor Registration Form specifies that "the vendor agrees to abide by all of the terms and conditions set forth in the purchase order form..." and the vendor may stop work at any time without liability. The Division's purchase order form specifies that the Division "shall have the right to inspect services provided [by the vendor] at all reasonable times and places," the Division may terminate the purchase order in whole or in part for cause, and the Division may withhold amounts due to the vendor, as the Division deems necessary to procure similar

goods or services, such as when a vendor refuses or fails to properly perform any of its obligations.

What problems did the audit work identify?

We found problems with the contracts for eight (67 percent) of the 12 sampled vendors as well as with the Division's agreements with vendors, as described below.

No contracts with some high-paid vendors. The Division had not executed contracts with three of the 12 sampled vendors that received a total of about \$434,500 in payments from the Division in Fiscal Year 2013, which was a violation of the Division's waiver from the State Controller requiring contracts with vendors receiving \$20,000 or more each year. We found:

- One vendor who Division staff reported had provided psychological evaluations to 386 participants during Fiscal Year 2013 was paid about \$208,600 by the Division. Division staff stated that the Division has a verbal agreement with the vendor and had negotiated a flat fee for evaluations provided by this vendor.
- The Division could not provide a copy of a contract for two other vendors—one vendor that was paid about \$197,600 during Fiscal Year 2013 for vehicle modification services, such as installations of electronic wheelchair ramps in vehicles, and one other vendor that was paid about \$28,300 to provide job placement services to Program participants.

Outdated contracts with some vendors. We found that five of the nine vendor contracts provided by the Division were outdated. Two of the sampled contracts had been executed by the Division in 1999, and the remaining three contracts were executed between 2002 and 2007. The Department and the Division could not provide evidence showing that the Division had obtained approval to enter into contracts exceeding 5 years, as required by State Procurement Rules. Further, we found that the Division's contracts executed in 2012 have a comprehensive 12-page format, whereas the contracts executed in 2007 and earlier have a short, 4-page format and do not include the special provisions required by State Fiscal Rules since 2009.

Division forms signed by vendors expose the State to legal risks. We found that the Division's Vendor Registration Form includes the following language that conflicts with the language in the Division's current purchase order form and places the State at risk:

- The Vendor Registration Form states “in no event may [the Division] oversee the actual work or instruct the vendor as to how the work will be performed and shall in no other way dictate the time of vendor’s performance.”
- The Vendor Registration Form specifies that vendors may stop work at any time without liability, but if work is stopped by the Division, the Division will be liable for work already done.

Why did the problems occur?

The Division does not have written policies or procedures for contract management, including a process for monitoring payments to vendors to ensure that contracts are in place for vendors that will equal or exceed \$20,000 in services. In addition, the Division lacks a process to periodically review and update contracts and vendor forms and agreements to ensure they comply with State Fiscal Rules, include consistent provisions, and reflect current Division policies.

Why do these problems matter?

Effective contract management practices are fundamental to ensuring that the Division meets state contracting requirements and sufficiently oversees the Program funds it pays to vendors. When the Division fails to execute contracts and contracts are out of date, the Division has limited ability to hold vendors accountable for providing quality services. Without a rigorous, well-defined contract and contract management process, the Division is unable to demonstrate accountability for the many services provided by vendors and the federal and state funds spent for those services or to ensure that vendors provide services in accordance with applicable federal regulations and state statutes and rules. Because the Division requires each vendor to sign and abide by the terms and conditions stated in the Vendor Registration Form and that form contains language that differs from the Division’s contract, the Division’s terms and conditions governing vendor transactions are unclear and place the State at risk for liability should a dispute arise with a vendor.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Procurement, Suspension, and Debarment. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-65:

The Department of Human Services should ensure that the Division of Vocational Rehabilitation’s (Division) contract management processes and contracts comply

with State Fiscal Rules, State Procurement Rules, and the State Controller's waiver by:

- a. Executing standard and consistent contracts with all vendors who the Division anticipates it will pay \$20,000 or more a year.
- b. Establishing and implementing a Division policy and process to periodically review and update vendor contracts and obtain appropriate approvals for each contract template from the Office of the State Controller. This should include updating all Division contracts that have been in place 5 years or more and were executed prior to 2009.
- c. Revising the Division's Vendor Registration Form to ensure it complies with State Fiscal Rules and reflects the language contained in the Division's standard contract template.

Department of Human Services Response:

- a. Agree. Implementation date: July 2014.

The Division will update, execute, and monitor standard and consistent contracts with all vendors who the Division anticipates it will pay above the thresholds determined by the State Procurement Rules on an annual basis.

- b. Agree. Implementation date: April 2014.

The Division will establish policies and procedures to periodically review and update vendor contracts and obtain appropriate approvals for each contract template from the Office of the State Controller. Division staff will update all vendor contracts that have been in place 5 years or more and were executed prior to 2009.

- c. Agree. Implementation date: January 2014.

The Division will revise its Vendor Registration Form to ensure it complies with State Fiscal Rules and reflects the language contained in the Division's standard contract template. Division staff will execute agreements using the revised form for all such vendors.

Procurement Card Transactions

Procurement cards are credit cards used by an agency to pay for small purchases of goods for the State. The goal of the Department's procurement card program is to make it easier for Department personnel to acquire goods and services while providing more timely payment to vendors and reducing the small-dollar payments processed by the Department. The Department issues the cards to selected employees and the charges are billed to the Department. Each card has multiple controls, such as spending limits and procedures for limiting the State's liability in cases such as disputed transactions and card misuse. Each cardholder has an assigned approving official who is responsible for approving transactions and monitoring how individual employees use the cards.

What audit work was performed and what was the purpose?

The purpose of the audit work was to evaluate the Division's internal controls and compliance with policies and procedures over expenditures made with procurement cards issued to Division staff. We reviewed a sample of 21 procurement card transactions made by the Division between July 1, 2012, and December 31, 2012, that we identified as potentially inappropriate based on State Fiscal Rules and the Department's Procurement Card Manual. We reviewed these transactions to determine the reasonableness and appropriateness of the purchases, timeliness of payments in accordance with State Fiscal Rules, whether the purchase complied with the Department's Procurement Card Manual and policy, and whether the purchase followed Department and Division processes for payments.

How were the results of the audit work measured?

We applied the following criteria when evaluating the Division's procurement card transactions:

Reasonable and allowable expenditures. State Fiscal Rule 2-1 requires that all expenditures by state agencies meet the standards of propriety as being for official state business purposes only and reasonable and necessary under the circumstances.

State requirements for procurement cards. State Fiscal Rule 2-10 indicates that state agencies participating in the procurement card program shall use the state procurement card for purchases at local vendors in lieu of open or other charge accounts. This State Fiscal Rule also requires agencies to have processes for reviewing and reconciling the transactions on the procurement card statements. Specifically, the State Fiscal Rule requires that agencies shall: (1) complete a preaudit when the disbursement is made to the bank or when distributions are made; (2) reconcile the disbursements made to the bank with the total of validated

individual charges for the agency; and (3) use the dispute mechanism when charges from the bank are challenged. The Department's Procurement Card Manual states that the dispute mechanism is for the employee to file formal disputes with the bank upon discovery, but no later than 60 days after the transaction was posted. A signed copy of the dispute form must be provided to the bank to document the transaction being disputed. The Department then requires this transaction to be identified on the monthly procurement card statement.

Department requirements for procurement card transactions. The Department's Procurement Card Manual (the Manual) provides staff guidance for using procurement cards. Specifically, the Manual states that cardholders are to: (1) ensure the transaction is an appropriate purchase for the benefit of the Department's operations in accordance with State Procurement Rules, fiscal rules, and purchasing card policies and procedures; (2) obtain required prior approvals and a receipt for all purchases that includes the date of the transaction and attach to the receipt a description of items; and (3) ensure that only the cardholder uses the card. The Manual states that state sales tax is not permitted to be paid on any procurement card purchase and includes a listing of transactions that are unallowable, which includes airline tickets, purchases from auto and truck dealers, restaurants, medical drugs, and transportation charges. Further, each cardholder's assigned approving official must review and approve the cardholder's procurement card transactions and supporting documentation on a monthly basis.

Controls over public funds. According to State Fiscal Rule 1-9, the Department is responsible for the design and implementation of programs and controls to prevent, deter, and detect fraud, including theft of public property. Additionally, proper controls should include those over recording of transactions, authorization of transactions, and supervisory review of transactions.

Timely payment. State Fiscal Rule 2-2 requires transactions to be paid within 45 days of the receipt of products or services and the related receipt of an invoice or notice of payment due.

What problems did the audit work identify?

We identified problems with nine (43 percent) of the 21 procurement card transactions we reviewed. For some transactions, we identified more than one problem. These problems, which resulted in \$9 in known questioned costs, are described as follows:

- **Purchases that were not allowed through procurement cards.** For three transactions totaling \$5,270, the purchases did not appear to be allowable purchases using a procurement card in accordance with the Department's Procurement Card Manual. Specifically, all three purchases were made for

bus passes for Program participants, yet transportation is not an allowable procurement card purchase per the Department's Procurement Card Manual.

- **Untimely payments.** For four transactions totaling \$5,302, the payments were not made timely within 45 days of the invoice date, in accordance with State Fiscal Rules. For one transaction, Program staff used a procurement card to pay a vendor on August 2, 2012, for medical records that were billed to the Division in April 2012, almost 4 months earlier and in a different state fiscal year, which is not allowable per fiscal rules. For the other three transactions, staff used a procurement card to pay an invoice between 2 and 4 months after the invoice date, but within the same fiscal year.
- **Purchases that may have been made by someone other than the cardholder.** For two transactions totaling \$1,481, the Division's supporting documentation did not indicate that the cardholder used the card to make the payment, which is required under the Department's Procurement Card Manual. For one of the transactions, the Division's documentation included a note stating that the payment was made via telephone and the note was signed by someone who was not the cardholder, indicating that someone else may have used the card for the payment.
- **Lack of support that purchases were reasonable and appropriate.** For two transactions totaling \$1,131, for the purchase of an iPad to conduct participant demonstrations in a field office and the payment of a wireless cell phone bill for a phone used for participant demonstrations, we could not determine if these transactions were reasonable or appropriate. According to the Department, Program supervisors approved the purchases but the Department could not provide documentation of the approvals.
- **Unallowable tax charges.** For two transactions totaling \$208, the payments included about \$9 in state taxes, which are not allowable charges per the Department's Procurement Card Manual because the State is a tax-exempt entity.

Why did the problems occur?

We identified the following three key factors that have led to the problems we identified with procurement cards:

- **No Division processes to ensure staff compliance.** The Division has not established processes to ensure Program staff comply with state and

Department requirements for using procurement cards. Approving officials do not consistently ensure that procurement card purchases and payments comply with the Department's Procurement Card Manual and State Fiscal Rules, including the payment of balances within 45 days of invoice receipt, disallowance of state taxes on procurement card purchases, and evidence within supporting documentation to indicate that the cardholder made the purchase.

- **No approved waiver for transportation charges on procurement cards.** Department staff could not provide a copy of the approved waiver allowing participants' transportation charges on the procurement cards. Division staff stated that procurement cards are used for purchasing bus passes for participants because the vendor will not accept the Division's standard Service Authorization forms. However, the Department's Procurement Card Manual specifically states that transportation charges are not allowed to be made using procurement cards, but allows for a waiver from these requirements if approved by the Department's procurement staff. Department staff stated that the Division was approved for a waiver from this requirement but could not provide a copy of the waiver.
- **No controls over purchases for participant demonstrations.** The Division does not have policies or procedures to address the appropriateness, reasonableness, and necessity of the purchase of goods for participant demonstration purposes. Division staff reported that they purchase demonstration equipment in order to show participants various types of assistive technology, such as cell phones, computers, and cell phone applications that participants can utilize to meet their vocational goals. Further, according to Division staff, although Program regional supervisors are required to approve all equipment purchases for participant demonstration purposes, this approval is not required to be documented.

Why do these problems matter?

When the Division does not comply with state and Department requirements for using procurement cards only for allowable purposes, accurately recording purchases in the correct fiscal year, and paying bills timely, it cannot ensure that federal and state funds are used efficiently and for the purposes intended. Further, without a clear policy or process for purchasing participant demonstration equipment, the Division cannot ensure that purchases are properly approved, the same equipment is not being purchased for multiple offices, and demonstration equipment is shared between offices, if necessary.

¹ Known questioned costs total \$9. The total known questioned costs identified through the audit are discussed in the table on page III - 118.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-66:

The Department of Human Services (Department) should ensure that all Division of Vocational Rehabilitation Services' purchases made with procurement cards comply with State Fiscal Rules and Department requirements for procurement cards, including obtaining a waiver from Department requirements when applicable. In addition, the Department should establish and implement policies and processes for authorizing and purchasing participant demonstration equipment, such as cell phones and computers, and document supervisory approvals of equipment purchases.

Department of Human Services Response:

Agree. Implementation date: July 2014.

The Division of Vocational Rehabilitation (Division) will establish policies and procedures for documenting supervisory approvals for equipment purchases, and authorizing and purchasing participant demonstration equipment. The Division will establish regular reviews of procurement card purchases to ensure compliance with State Fiscal Rules and Departmental requirements for procurement cards, including a waiver, if applicable. The Division will ensure that all procurement cardholders and their approving authorities receive additional procurement card training on the new requirements by March 2014.

Quality Assurance Monitoring

The Division conducts monthly quality assurance (QA) reviews of the 29 Program field offices throughout the state. In December 2012, the Division completed its most recent annual QA review cycle in which it tested a sample of 615 case files statewide for participants who received services through the Program in Calendar Year 2012. The Division began a new QA review cycle in April 2013 due to changing its QA review cycle at that time to more closely align with the staff performance review cycle.

The purpose of the QA review is to ensure that field offices comply with federal regulations and Division policy. The QA reviews assess compliance and quality in several areas, including eligibility determinations, timely processing, required counselor and supervisor authorizations, acceptable case file documentation,

proper determinations of participant's severity of disability, adequate comprehensive assessments of the participant's skills and needs, procedures for closing a case, adequate counseling and guidance given to the participant, and counselor and supervisor decision making. Participant records include hardcopy files and electronic files maintained in the Division's AWARE case management system.

As part of their review, the Division's QA staff select a random sample of five participant records per counselor using a computer-generated selection process. The sampled case files are in various stages of completion, such as in-service, eligible, closed-other than successful, closed-successful, and in-employment within the current year. The QA teams that review the case files are comprised of the Division's QA staff, Program regional supervisors, field office supervisors, and field office lead counselors. According to staff we interviewed, the Division has communicated that it expects each regional supervisor, field office supervisor, and field office lead counselor to participate in at least one QA review during the year. Regional supervisors are invited to all QA reviews in their region, and field office supervisors and lead counselors participate in reviews that are not of their home field office. The teams make site visits to each field office and review each sampled case record using checklists as tools to guide them through the process. Upon completion of the on-site review, the QA team provides the results, which include an overall score for the field office and individual scores for each counselor, to the field office supervisor. Scores are based on the percentage of total correct answers to total questions on the review tool, as well as a summary detailing the strengths and concerns noted by the reviewer. The review team encourages supervisors to go through each sampled case file and the QA review results with the counselors to discuss the strengths and concerns identified by the review. The review team also provides a formal written report with the QA review results, including the problems identified and the scores of the field offices and counselors, to the counselor, field office supervisor, regional supervisor, and Program Deputy Director of Field Services within 2 weeks of the review.

What audit work was performed and what was the purpose?

The purpose of the audit work was to determine whether: (1) the QA reviews are conducted consistently in each of the 29 field offices on an annual basis, (2) the QA process assesses Program compliance with key federal and Division requirements related to eligibility determinations and case file documentation, and (3) the Division has sufficient corrective action processes to ensure field offices correct the deficiencies identified through the QA reviews.

As part of our audit, we reviewed the Program's QA review checklist tools, schedule of site visits for both review cycles, and documentation of results from the QA review performed in the month of April 2013 for two field offices judgmentally selected from 13 field offices included in our case file review. We

interviewed Division staff regarding their impression of the overall effectiveness of QA reviews. We also compared the results of the Division's QA review with the results of our single audit testwork of eligibility determinations in order to determine whether the QA review teams were identifying the same deficiencies.

How were the results of the audit work measured?

The federal Rehabilitation Services Administration (RSA) Monitoring and Technical Assistance Guide for Federal Fiscal Year 2013 outlines the federal review process in place for monitoring state rehabilitation programs, which includes a requirement for states to prepare corrective action plans to address any findings identified through the monitoring process. The purpose of QA reviews and enforcement of corrective action plans in federal programs is to mitigate deficiencies over time. Based on the federal review process, a comprehensive state QA review should include a process for ensuring that the deficiencies identified as a result of the review are addressed and corrected. Other Department programs that perform QA reviews, including the Low-Income Energy Assistance Program (LEAP) and Temporary Assistance for Needy Families (TANF), customarily require management of each field office location to submit a corrective action plan to respond to QA findings. These programs' QA teams review and assess the corrective action plans to determine appropriateness of the plans and review the same locations in the next QA cycle to determine if the programs have improved their performance. These programs also incorporate the areas of deficiencies identified in the QA reviews into their annual statewide staff trainings.

What problems did the audit work identify?

Based on our review of the Program's QA process, we found that after the QA team submits its findings to each field office, neither Division staff nor the QA team conducts follow-up procedures to determine whether the field offices have addressed and corrected the issues identified in the QA reviews. We found that the Division conducted QA reviews of 28 of its 29 field offices during Fiscal Years 2012 and 2013 to assess Program compliance with federal and Division requirements. The Division did not conduct a QA review of one field office, in Limon, because it was not staffed during the review period. According to Division staff, in some cases the QA results are included in the counselor performance reviews. However, field offices are not required to prepare and submit corrective action plans for the identified deficiencies.

The Division's QA reviews in Fiscal Year 2013 for the two field offices in our sample identified several types of deficiencies. For example:

- Insufficient case file documentation
- Lack of verification of presumptive eligibility for participants receiving Social Security benefits
- Incomplete assessments to determine participants' employment outcomes and service needs
- Failure to perform financial needs analyses
- Inadequate case monitoring

The deficiencies identified by the Division's QA review of these two field offices were consistent with the deficiencies we identified statewide in our case file review.

We also determined that, after completing each QA review, the Division does not have a process to compile the data results from the review to analyze trends in deficiencies statewide. Implementing such a process would allow the Division to identify overall areas for improvement and address these areas by developing and implementing additional guidance and staff training.

Why did the problems occur?

The Division's QA staff does not have a mechanism in place to hold the field offices accountable for addressing and correcting deficiencies. Specifically, although Division management stated that the QA review team encourages Division management, regional supervisors, and field office supervisors to review the QA results with the field office counselors, and the field office supervisors we interviewed stated that they review the QA results, the Division has not established a written policy requiring management and staff to participate in QA reviews, field offices to develop corrective action plans, QA staff to follow-up to ensure the deficiencies are addressed, or supervisors to include QA problems identified in counselor performance reviews. Division management also has not established a policy or procedure requiring QA staff to compile and analyze trends in deficiencies statewide or annually report the results of the QA process to Department and Division management.

Why do these problems matter?

Quality assurance reviews are a critical tool for identifying problems with federal and state compliance and quality of Program services. The Division's current process has identified deficiencies in case file documentation and participant monitoring; however, without a means for holding the field offices accountable

for correcting deficiencies identified in the QA reviews, deficiencies have continued to occur, and the overall quality of the Program could suffer as a result. In addition, by not compiling the results of the QA reviews, Department and Division management do not have a mechanism for identifying statewide trends and areas for training and policy clarification and revisions.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principle, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-67:

The Department of Human Services (Department) should improve the Vocational Rehabilitation Program's (Program) annual quality assurance (QA) review process by:

- a. Creating and implementing a policy requiring Division of Vocational Rehabilitation (Division) management and Program regional supervisors, field office supervisors, and field office counselors to review the deficiencies identified by the QA staff after each annual review is completed.
- b. Creating and implementing policies and procedures that require corrective action plans for cited deficiencies, a follow-up process for QA staff to ensure implementation of corrective action plans, and a process for including problems cited during the QA reviews in counselor performance reviews, as appropriate.
- c. Requiring QA staff to annually report the results of the corrective action plan process to Department and Division management.
- d. Implementing a process for the QA staff to verify that problems identified in QA reviews are addressed by annually following up on prior year deficiencies.
- e. Implementing a Division process to analyze trends in deficiencies statewide, at least annually, to identify overall areas for improvement, such as areas for additional staff training and guidance.

Department of Human Services Response:

- a. Agree. Implementation date: July 2014.

The Department will work with the Division to improve its quality assurance monitoring processes to ensure compliance with regulations, rules, and policies. The Division will create a QA Procedure Manual that will describe the case file review process and will include a requirement that Program supervisors and vocational rehabilitation counselors review identified deficiencies after every QA review and, additionally, that Division management will review identified deficiencies after each annual review. The Division will continue to work with the Department's Office of Performance and Strategic Outcomes (OPSO) and C-Stat analyst to improve its quality assurance monitoring procedures and processes.

- b. Agree. Implementation date: October 2014.

The Department will work with the Division to incorporate policies and procedures into the QA Procedure Manual that will provide instructions for Division staff to complete actions required on cited deficiencies found during case file reviews, along with a follow-up process so that Division QA staff review and determine that errors have been corrected and the case files are in compliance with regulations, rules, and policies. The Division will craft measurable language to be used in counselor performance reviews regarding the results of the QA reviews. In addition, the Division will contact QA staff in other states' vocational rehabilitation programs for input and feedback regarding their policies and procedures for corrective action plans.

- c. Agree. Implementation date: January 2015.

The Division will annually report the results of the corrective action plans to Department and Division management. Once the QA Procedure Manual is created and implemented, the Division will gather this information and provide the first report after 1 year of case file reviews to begin this annual reporting cycle of corrective action plans.

- d. Agree. Implementation date: January 2015.

The Department will work with the Division to provide language in the QA Procedure Manual about the process to follow up on the prior year's identified deficiencies on an annual basis. The Division will

outreach to regional partners for input and feedback about effective processes to complete this follow up process. The Division will contact QA staff in other states' vocational rehabilitation programs for input and feedback regarding their policies, procedures, and practices to follow up on previously identified case file review deficiencies.

- e. Agree. Implementation date: January 2015.

The Department will work with the Division to implement a process to be incorporated into the QA Procedure Manual to analyze deficiency trends statewide on an annual basis. These trends will be used to determine areas noted as needing improvement, along with staff performance corrective actions, and used as part of the yearly training needs assessment.

Complaint Management

Federal regulations for the Program specify that applicants or participants who are dissatisfied with a determination made by the State that affects the provision of services may appeal the determination through a hearing process or mediation. During our review, we found that Program staff provide each applicant for vocational rehabilitation services with a document outlining his or her rights to appeal and the appeals process. The Division reported that it received one request for an appeal in Fiscal Year 2013 and had one appeal request and one mediation in Fiscal Year 2012.

Federal regulations also allow states to develop an informal process for accepting and resolving complaints that are not filed as a formal appeal. Division staff reported that the Division has an informal process for handling complaints; the process involves resolving issues at the lowest possible level, such as at the field office staff level, because staff typically have more information than management about participant cases. Division staff stated that a participant who is unhappy with some aspect of Program services may contact his or her counselor to discuss the matter; contact the office supervisor, regional supervisor, Division management, or Department management to discuss the concern; or choose to begin the appeal process. According to Program counselors and supervisors we interviewed, complaints are typically first investigated and resolved by the applicant's or participant's counselor or the counselor's supervisor. Division staff reported that when they are contacted by a participant or staff regarding a complaint, they contact the appropriate regional supervisor and request that they follow-up to resolve the complaint.

The Governor's Office also has an Office of Constituent Services that receives complaints from the public about state services and programs and forwards the

complaints to the appropriate state agency for follow-up. Division staff reported to us that when the Governor's Office receives complaints regarding the Division or the Program, the complaints are forwarded to the Division. Division staff members log these complaints into a spreadsheet. In Fiscal Years 2012 and 2013, the Governor's Office forwarded a total of 37 complaints from applicants, participants, and participants' family members to the Division. The Division's complaint tracking spreadsheet includes fields to document the date it received the complaint, the complainant's name, the nature of the complaint, the complainant's counselor and the counselor's supervisor, the person the complaint was referred to for follow-up, and how the complaint was resolved. Complaints logged in the Division's spreadsheet included concerns such as allegations of insufficient communication by Program staff, untimely services, and dissatisfaction with the counselors or services provided.

What audit work was performed and what was the purpose?

The purpose of the audit work was to evaluate the Division's practices for investigating, resolving, tracking, and analyzing complaints from Program applicants, participants, and others. We reviewed each of the 37 complaints that the Division received from the Governor's Office during Fiscal Years 2012 and 2013. We interviewed Division staff to understand the types of complaints they receive and their procedures for resolving and documenting complaints. We also analyzed Division documentation of training it provided its staff in Fiscal Year 2013 to determine how the Division trained staff on the complaint management processes.

How were the results of the audit work measured?

We applied the following criteria when evaluating the Division's complaint management process:

Complaint reporting. Federal regulations [Review of determinations made by designated state unit personnel, 34 C.F.R., pt. 361.57(c)] allow states to develop an informal process for accepting and resolving complaints. Complaint management systems are meant to protect Program applicants' and participants' rights and to help ensure eligibility determinations are accurate and services are effective. Overall, as a best practice, Program applicants and participants should have an avenue to report problems to ensure the quality of the services they receive is not compromised.

Complaint tracking, investigating, and resolution. Other Department programs and facilities have found that centralized tracking and analysis of complaints helps identify potential problems with service provision and improve the overall quality of their programs. For example, the state Mental Health Institutes within the Department of Human Services have implemented a centralized complaint

tracking system, including time lines for resolving complaints such that urgent complaints involving injury or patient rights must be investigated and resolved within 48 hours. Less severe complaints, such as a complaint about the Department's no smoking policy or concerns that do not involve injury or patient rights, must be resolved within 30 days.

In general, effective complaint systems include the following components: (1) procedures for staff and complainants to report all complaints to a centralized location; (2) a written record or log of the complaint, including the date of the complaint, which is typically entered into an electronic complaint database; (3) categorization of the complaint according to its urgency, importance, or topic; (4) investigation and resolution of the complaint within established time frames to ensure prompt action is taken; (5) follow-up to ensure that the complaint resolution was implemented and the complainant was notified of the outcome; and (6) ongoing analysis of complaint data to identify underlying patterns or trends that need to be addressed or corrected.

What problems did the audit work identify?

We found that, while the Division tracks complaints received through the Governor's Office, the Division does not have a process for tracking complaints received directly through the field offices or the Division. Further, some field office staff we interviewed stated that when they receive complaints, they typically investigate and resolve complaints themselves and do not report them to the Division.

In addition, for 32 (86 percent) of the 37 complaints the Division received from the Governor's Office during Fiscal Years 2012 and 2013, we identified one or more problems with the Division's log of and related processes for investigating and resolving the complaints. Specifically, we identified the following:

- **Documentation did not always include the nature or date of the complaint.** For nine complaints, Division staff either did not document the nature of the complaint or provided very limited documentation so the nature of the complaint was unclear. For example, for one complaint the only information that Division staff documented to explain the nature of the complaint was, "Received letter from [participant] in regards to the services he has been receiving;" in another example, the staff documented "[complainant] wishes to lodge a complaint against the Division. [Participant] requested a face to face meeting to voice complaint;" in a third example, staff documented "Dissatisfied with [Program] services. Requested a new counselor." In addition, for three complaints, there was no documentation of the date of the complaint so we could not determine when the complaint was reported to the Division.

- **No prioritization or categorization of complaints.** The Division did not document the significance or urgency of any of the complaints, nor did it categorize or organize the complaints, other than by the date they were received. As a result, we were unable to determine the importance of the complaints or whether any should have been prioritized. Further, there was no method, other than through a manual, labor-intensive process, to determine the main topics of the complaints or trends and patterns in problems reported.
- **Lack of evidence of an investigation or follow-up.** For six complaints, there was no documentation that staff in the field office or Division investigated the complaints; the section of the spreadsheet for staff to document the investigation or follow-up was blank.
- **Lack of documentation of the resolution or outcome.** For six complaints, the Division's spreadsheet contained no documentation as to how the complaint was resolved; specifically, the "resolution" field was blank. For an additional 22 complaints, there was no documentation that the resolution that had been identified by staff had occurred, and there was no documentation of the final outcome. For example, for 10 complaints where a participant complained about Program services or the Program staff, the only information recorded in the "resolution" section of the spreadsheet was "Referred to [another person]," and there was no documentation of whether the individual who received the referral followed up with the complainant or whether the complaint was resolved.
- **Lack of evidence that the participant was informed of resolution.** For 28 complaints, there was no evidence in the Division's spreadsheet that the complainant was notified of the resolution.
- **No evidence of analysis of complaint information to identify trends.** The Division staff reported that it currently has no process for analyzing trends or patterns in the types of complaints it receives, such as to identify problems within particular offices, with specific staff, or to identify systemic problems in the Program.

Why did the problems occur?

The Division does not have a written complaint management policy or process. For example, we found the Division has not established policies or procedures that address any of the following:

- Field offices or Division staff reporting complaints to the Division or a central database

- Documenting complaints
- Prioritizing or ranking complaints to ensure the more urgent complaints are prioritized or a method for categorizing complaints by nature or topic
- Investigating complaints or required timeframes to ensure staff follow up on complaints in a timely manner
- Resolving complaints or a method for providing complaint resolutions to the applicant or participant in writing
- When a complaint is considered resolved, such as when a supervisor finds that staff have taken reasonable and sufficient action to address and document the complainant's concern and that the Division has sent written notification of the resolution to the complainant
- Analyzing complaints so Division management can determine patterns or trends in problems by office or statewide

In addition, the Division training documentation we reviewed contained no evidence of training for staff on how to investigate, resolve, and document complaints.

Why do these problems matter?

Investigation of complaints by numerous staff in field offices with no formal complaint management processes, or requirements to report complaints to the Division, and insufficient complaint documentation, increase the risk of inconsistencies in complaint handling and the risk that complaints may not be sufficiently addressed. By not fully documenting the nature of complaints and the follow-up and investigation, or ensuring that resolutions are implemented, the Division cannot ensure that applicants' and participants' complaints are addressed. Additionally, by not analyzing complaints, the Division may not identify systemic issues, cannot use complaint information to assess deficient practices, and cannot evaluate the timeliness of the complaint handling process. Complaint analysis is needed to identify staff training needs or areas where policies should be clarified to address the problems and improve the quality and efficiency of services.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-68:

The Department of Human Services should ensure the Division of Vocational Rehabilitation (Division) strengthens its management of complaints by:

- a. Establishing and implementing policies and procedures to ensure that all complaints are investigated and resolved in a timely manner. This should

include developing a written description of the process; a prioritization method with time lines for investigating and resolving complaints, such as a method based on the severity of the allegations; and a time line for sending the complainant written notification of the resolution.

- b. Establishing and implementing policies and procedures for documenting complaints in a centralized Division database and requiring that Division data sufficiently detail the nature, timing, investigation, and final resolution of each complaint in a consistent manner.
- c. Establishing and implementing policies and procedures for categorizing complaints, such as by topic, to facilitate meaningful analysis and analyzing the complaints logged in a centralized database at least annually to identify trends and taking appropriate action, such as through training or policy clarification, to address the problems.

Department of Human Services Response:

- a. Agree. Implementation date: July 2014.

The Division will convene a workgroup comprised of Division staff and regional partners, to understand industry best practices to address the processes for receiving, investigating, and resolving complaints by participants, vendors, and other community partners. This workgroup will define policies and procedures to assess and prioritize complaints, including a time line for investigation, resolution, and notification to the complainant.

- b. Agree. Implementation date: July 2014.

The Division will expand upon the already established complaint tracking spreadsheet to develop a centralized tracking tool that sufficiently documents relevant details regarding complaints made by participants, vendors, and other community partners. Procedures will be implemented for the proper handling of all Division-related complaint communications, including the nature, timing, investigation, and final resolution of each complaint.

- c. Agree. Implementation date: October 2014.

The Division will establish procedures for reviewing and categorizing, on a periodic but at least annual basis, the nature of complaints documented in the established centralized tracking tool for purposes of analyzing trends that may indicate systemic opportunities for

improvement. This periodic analysis will result in the potential implementation of policy, process, communication or performance improvements, and/or staff training to address identified deficiencies in customer service or other service delivery processes.

Application Backups

Division staff utilize AWARE to track participants' eligibility, maintain participants' individualized plans for employment, record authorized services, and perform other case management-related activities. The AWARE system is a configurable off-the-shelf system and is managed and hosted by Alliance Enterprises (Alliance) under contract with the Division. Program and Division staff access the system via a secure Web portal and can only do so from properly configured Division computers. Program information is stored on servers and databases managed by Alliance. Alliance developed the AWARE system specifically to meet federal requirements for Vocational Rehabilitation Program services and AWARE is used by 28 states, including Colorado. In Fiscal Year 2013, the Division's AWARE system processed about \$20.9 million in service payments for the Division.

What audit work was performed and what was the purpose?

Our audit work was designed to determine if IT control activities related to AWARE, individually or in combination with others, were properly designed and functioning. We reviewed and tested the relevant general computer controls related to AWARE. General computer controls include controls related to user access management, system and data backups, logical security, interface management, and contract management of the vendor. Our test procedures included interviewing relevant staff at the Division and OIT, reviewing the Division's and OIT's policies and procedures for AWARE, and reviewing the Division's contract with Alliance. In addition, we tested system-generated reports and documentation samples pertaining to user access management, computer operations, such as backups and disaster recovery, and interface management.

How were the results of the audit work measured?

We compared the Division's backup processes and recovery plans with requirements specified in State Information Security Policy P-CISP-004, federal regulations (Administrative Safeguards, 45 C.F.R., pt. 164.308) concerning data protected under the Health Insurance Portability and Accountability Act (HIPAA) as well as with industry standards and IT control frameworks, such as Information Systems Audit and Control Association's (ISACA) Control Objectives for Information and Related Technology (COBIT), standard DS4.9. Specifically, P-CISP-004 requires that system backups are sent off-site, so that a system can be

recovered in the event of a data center disaster. Additionally, P-CISP-004 requires that disaster recovery plans be tested on a regular basis. In terms of HIPAA compliance, federal regulations require organizations to implement policies and procedures to “prevent, detect, contain, and correct security violations.” Industry standards, such as those promoted by ISACA, strongly encourage organizations to send backups of business-critical applications to offsite storage. Industry standards, such as COBIT’s DS4.9, encourage organizations to test their system recovery plans on a regular basis, usually annually. Finally, P-CISP-011 requires that backups be encrypted when those system backups are managed by vendors performing services for an agency.

What problems did the audit work identify?

We compared the Division’s AWARE system with the standards outlined in the aforementioned areas and found places where the Division could improve its backup and disaster recovery processes. We identified three issues with backups and disaster recovery processes of the AWARE system. First, the AWARE backups are not sent off-site. Instead, the backups are created and stored in the same physical data center as the production system. Although the AWARE backups are stored on a separate physical machine from that of the production system, if a disaster were to occur within the data center, the AWARE production system and its backups could be destroyed and rendered non-recoverable. Second, the AWARE backups are not encrypted. Under HIPAA regulations, if HIPAA data are lost, misplaced, stolen, or otherwise compromised, an organization is required to notify all persons affected by the breach. However, if the lost or stolen data are encrypted, organizations do not have to notify affected persons. Therefore, it is beneficial to encrypt backup data, because data are often transported either electronically or via physical backup tapes from secure data centers to secure storage facilities. Third, we found that, although the Division has an approved system recovery plan, the plan has not been tested on a regular basis. The last time the plan was tested and approved was in September 2011.

Why did the problems occur?

While the Division and OIT included provisions for backup and recovery procedures within the contract with Alliance, the two agencies did not consider all aspects of a successful and industry-compliant backup plan or the specific security requirements outlined in applicable State Information Security Policies.

Why do these problems matter?

Following industry best practices and State Information Security Policies helps to ensure that critical systems, such as AWARE, are recoverable in the event of a disaster and provides an additional layer of security in the event that AWARE data are accessed or taken by unauthorized individuals. While the likelihood of a

data center disaster or the theft of AWARE data is unlikely, the chance still exists. If data were stolen, the required notifications to individuals affected by the stolen data would be costly and embarrassing for the Department. Further, if a disaster were to occur, it would prevent the Division from effectively managing the Program, which includes serving more than 19,000 individuals, tracking payments to vendors, and performing other related program activities. Additionally, the Division and its contractor report that data backups could be securely stored off-site for approximately \$10,800 a year. When weighing the criticality of the system with the total funding the Division received for the Program, which was about \$53.5 million in Fiscal Year 2013, the value of protecting the data and improving disaster recovery capabilities seems to outweigh the additional cost to the Division. Finally, the regular testing of the system recovery plan helps to ensure that the system can be quickly and correctly reconstituted in the event of a disaster. Testing the plan on a regular basis, such as annually, helps both the Division and the Division's vendor (Alliance) identify areas where the recovery plan can be updated to meet current system configurations and also develop unaddressed areas.

(CFDA No. 84.126; Rehabilitation Services Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principle, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-69:

The Department of Human Services should improve backup and recovery processes for the Accessible Web-Based Activity and Reporting Environment (AWARE) system by:

- a. Working with the vendor to encrypt backup files and send them to a secure off-site location that is not in the same physical location as the production system.
- b. Testing the system recovery plan on an annual basis and making updates to the plan as necessary.

Department of Human Services Response:

Agree. Implementation date: October 2014.

- a. The Division of Vocational Rehabilitation (Division) will work with the vendor for the AWARE case management system to develop and implement a plan outlining the fiscal and human resources required to encrypt backup files and send them to a secure off-site location that is not in the same physical location as the production system.

- b. The Division will work with the vendor for the AWARE system to complete testing on the system recovery plan on an annual basis, and to make updates to the recovery plan as necessary.

During Fiscal Year 2013, the Office of the State Auditor conducted audit work that resulted in findings and recommendations addressed separately and jointly to the Department of Human Services and the Department of Health Care Policy and Financing and the for the *Regional Centers for People with Developmental Disabilities* (November 2013) performance audit. The findings and recommendations made separately to the Department of Human Services and recommendations made jointly to the two departments are presented below.

Regional Centers for People with Developmental Disabilities

The Colorado Department of Human Services (Department) operates three regional centers, located in Wheat Ridge, Pueblo, and Grand Junction, that house and provide medical care, behavioral services, and supports for daily living to Medicaid-eligible adults with severe intellectual and developmental disabilities. Statute [Section 27-10.5-102(11)(a), C.R.S.] defines a developmental disability as “a disability that is manifested before the person reaches 22 years of age, that constitutes a substantial disability to the affected individual and that is attributable to mental retardation or related [neurological conditions].”

At a minimum, all three regional centers provide residential, behavioral, and nursing services 24 hours a day, 7 days a week, but the regional centers also operate under two different types of Medicaid licenses that affect the way services are provided and funded. The two types of licenses and the regional centers operating under each are described as follows.

Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID) License at the Wheat Ridge and Grand Junction Regional Centers.

The regional centers that operate under an ICF/IID license are open to all Medicaid-eligible clients under the Medicaid State Plan who meet the admissions criteria. According to federal regulations (Definitions Relating to Institutional Status, 42 C.F.R., pt. 435.1010) the ICF/IID facilities (1) are primarily for the diagnosis, treatment, or rehabilitation of individuals with intellectual and developmental disabilities; and (2) provide a protected residential setting, ongoing evaluation, planning, 24-hour supervision, coordination, and integration of health or rehabilitative services to help each individual function at his or her greatest ability. The Wheat Ridge and Grand Junction Regional Centers operate ICF/IID-

licensed homes and dormitories that provide a range of services to meet the needs of clients. In addition, both regional centers provide a secure physical environment in ICF/IID facilities for clients in the intensive treatment program who have exhibited problematic sexual or violent behaviors. Regional center employees provide most of the services the Wheat Ridge and Grand Junction ICF/IID facilities offer, and the centers contract with private practitioners for certain specialty treatments, such as neurology and psychiatry.

Community Residential Home License for HCBS-DD waiver-funded homes at the Grand Junction and Pueblo Regional Centers. The regional center group homes that operate under a community residential home license are funded by the HCBS-DD waiver and may only serve individuals who meet eligibility criteria for the HCBS-DD waiver program. This license is designed for group homes that serve four to eight residents and provide appropriate living arrangements, supports for caring for clients' daily needs, and opportunities for community interaction and inclusion. Waiver-funded homes at the Grand Junction and Pueblo Regional Centers provide many of the same services, such as 24-hour care, that are provided in ICF/IID facilities. However, unlike ICF/IID facilities, the waiver-funded homes are not authorized to provide medical care directly to residents and must help the residents obtain all medical services from private practitioners.

Within the Department of Human Services, the following two divisions oversee operations at the State's three regional centers.

The Division for Regional Center Operations (Division) is responsible for general administrative oversight of all three regional centers. Division-level staff comprise five individuals who create and implement policies, administer budgets, coordinate referrals and placements of clients, and oversee general business operations.

The Division for Developmental Disabilities (DDD) oversees the HCBS waiver programs for people with developmental disabilities. DDD was administratively within the Department at the time of our audit, but with the enactment of House Bill 13-1314, DDD will be transferred to the Department of Health Care Policy and Financing (HCPF) by March 2014. DDD works closely with the Division to ensure compliance with applicable regulations at the regional centers' waiver-funded group homes that are licensed under the community residential home license. In addition, DDD contracts with and oversees the community-centered boards (CCBs), which are responsible for performing case management and other assessment functions for waiver clients, including those residing in the regional centers. Finally, while final approval for reimbursement rates rests with HCPF, DDD establishes the reimbursement rates for HCBS-DD providers, including for services provided by the regional centers to waiver clients.

DDD contracts with 20 CCBs located throughout the state to provide case management and ensure delivery of services to a specified number of people for

each waiver program who live within defined geographic areas. The CCBs are independent corporations authorized by statute to serve as the “single point of entry” for people with developmental disabilities who are in need of either residential or supported living services. As the single entry point, CCBs assess individuals’ needs, assist with determining eligibility for various programs, develop individual service plans, and ensure individuals receive appropriate services, either by providing the services themselves or contracting for the services with a private service agency.

In addition to the Department of Human Services, the Colorado Department of Human Services (HCPF) also has a role in regional center oversight. As the State’s Medicaid agency, HCPF is recognized by the federal Centers for Medicare and Medicaid Services (CMS), and is ultimately responsible for overseeing the delivery of services and supports to persons with intellectual and developmental disabilities under Medicaid. HCPF is also responsible for approving the reimbursement rates for HCBS-DD service providers, including the state-owned regional centers, that are set by DDD. For day-to-day administration of the regional centers, HCPF delegates authority to the Department through an interagency agreement.

Reimbursement Rates for ICF/IID Facilities

The regional centers receive most of their funding from Medicaid through fee-for-service reimbursements. The regional centers receive reimbursements from HCPF, which administers the State’s Medicaid program, differently depending on whether the services were provided by the regional centers’ HCBS-DD waiver-funded group homes or by ICF/IID-licensed facilities. Services provided under the HCBS-DD waiver are reimbursed based on per-unit rates for each type of service provided. All services provided by ICF/IID-licensed facilities are reimbursed using a flat daily rate, which statute says should cover the actual cost of the services provided by these facilities [Section 25.5-6-204(1)(b), C.R.S.]. Clients also contribute a portion of their personal income, if they have any, to cover the cost of care.

HCPF reimburses the regional centers on a monthly basis for services provided in ICF/IID-licensed facilities using *prospective* daily rates that are requested by the Department. Typically, the prospective rate that is effective for a regional center at the beginning of the fiscal year is the same rate that was in effect during the prior fiscal year. As the fiscal year progresses, the Department typically requests that HCPF update the prospective rate. The Department reported that it considers average daily costs from the prior fiscal year, anticipated programmatic changes, and legislative changes when making these rate-change requests. For example, for Fiscal Year 2013 the prospective rates for both Grand Junction and Wheat Ridge were initially set in March 2012 and then changed twice during the fiscal year,

first in October 2012 and again in April 2013. After HCPF approves the Department's rate-change request, HCPF adjusts all the reimbursements that were made during the current fiscal year to reflect the new rate.

Once the fiscal year comes to a close and the actual regional center costs are tabulated, a final *retrospective* rate is determined. HCPF contracts with an accounting firm annually to calculate the actual average daily cost for serving clients under the ICF/IID license at the Wheat Ridge and Grand Junction Regional Centers for the purpose of identifying the retrospective reimbursement rate that should be applied to cover actual costs. The accounting firm calculates this average daily cost using Medicaid cost reports that the regional centers submit to HCPF following the close of the fiscal year. Once the accounting firm performs its calculation, the Department reviews the calculation and submits a rate-change request to HCPF for an adjustment to the reimbursements that occurred during the prior fiscal year.

What audit work was performed and what was the purpose?

The purpose of our analysis was to determine whether the reimbursement rates that the Department requested from HCPF for its two ICF/IID-licensed regional centers, Grand Junction and Wheat Ridge, were sufficient to cover the actual costs of operating those regional centers.

We compared the total revenue that Grand Junction and Wheat Ridge received during Fiscal Years 2008 through 2012 for their ICF/IID facilities to the total costs these regional centers reported to HCPF on Medicaid cost reports for the same years to determine how closely the Medicaid reimbursement rates produced revenue to cover actual costs at the regional centers. We also reviewed the final retrospective reimbursement rates that HCPF applied to Grand Junction and Wheat Ridge's billings for Fiscal Years 2003 through 2012 to determine whether they were the same as the rates that HCPF's contracted accounting firm calculated on the basis of the regional centers' Medicaid cost reports. We interviewed Department staff and reviewed Department documents to ascertain the methods the Department used to calculate both retrospective and prospective reimbursement rates that it requested from HCPF for reimbursements made in Fiscal Years 2010 through 2012. We also interviewed HCPF management to determine its processes for reviewing and approving the rate requests that the Department submits.

How were the results of the audit work measured?

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

Statute requires that Medicaid reimbursements to the regional centers licensed as ICF/IIDs be based on actual costs. Section 25.5-6-204(1)(b), C.R.S.,

states that “State-operated [ICF/IIDs] shall be reimbursed based on the actual costs of administration, property, including capital-related assets, and room and board, and the actual costs of providing health care services....” The statute goes on to state that “such costs shall be projected by such facilities and submitted to [HCPF] by July 1 of each year for the ensuing 12-month period. Reimbursement to State-operated [ICF/IIDs] shall be adjusted retrospectively at the close of each 12-month period.”

HCPF rules specify the retrospective rate must be based on Medicaid-allowable costs and the total resident days. HCPF rules (10 C.C.R. 2505-10, 8.443.16) echo the statutory language that the reimbursements will be based on the actual costs of administration, property, including capital-related assets, and room and board, and the actual costs of providing health care services. The rules go on to state that “actual costs will be determined on the basis of information on the [Medicaid cost report] and information obtained by [HCPF] or its designee for the purpose of cost auditing.... The retrospective per diem rate will be calculated as total allowable costs divided by total resident days.”

Because statute requires the regional centers to be reimbursed based on actual costs for ICF/IID services, we expect the Department to calculate prospective rates and prospective rate changes based on current, comprehensive information about actual costs. Similarly, we expect the Department to request and HCPF to approve retrospective rates that closely align with the actual average daily cost per client calculated by the contracted accounting firm, because the contractor’s rates are supposed to be calculated on the basis of the regional centers’ actual costs, in accordance with state statute and rule. We would also expect that, once HCPF pays the regional centers the retrospective reimbursements, the total revenue that the regional centers receive would roughly equal their total expenses.

What problem did the audit work identify?

We found the ICF/IID-licensed regional centers were not fully reimbursed for their actual costs in some years between Fiscal Years 2010 and 2012. Specifically, Grand Junction was not reimbursed for its actual ICF/IID costs for Fiscal Years 2011 and 2012, and Wheat Ridge was not reimbursed for its actual costs in Fiscal Year 2010. The following table compares the total revenue that the two ICF/IID-licensed regional centers received from Medicaid and clients in Fiscal Years 2008 through 2012 to the actual costs that the regional centers reported to HCPF.

Total Revenues Compared to Medicaid-Reimbursable Expenses (In Millions) For the Grand Junction and Wheat Ridge ICF/IID-Licensed Regional Centers Fiscal Years 2008 Through 2012					
Grand Junction ICF/IID					
	2008	2009	2010	2011	2012
Revenue Received During the Fiscal Year ¹	\$15.52	\$16.27	\$13.95	\$8.81	\$9.57
Medicaid-Allowable Expenses	15.73	16.18	15.02	12.71	12.33 ²
Difference Between Revenue and Expenses	-0.21	0.09	-1.07	-3.90	-2.76
Retrospective Adjustment Applied in the Following Fiscal Year	0.24	-0.07	0.84	2.03	1.50
Final Revenue Surplus (+) / Shortfall (-)	\$0.03	\$0.02	-\$0.23	-\$1.87	-\$1.26
Final Revenue Surplus or Shortfall as a Percentage of Expenses	0%	0%	-2%	-15%	-10%
Wheat Ridge ICF/IID					
	2008	2009	2010	2011	2012
Revenue Received During the Fiscal Year ¹	\$5.22	\$5.11	\$13.01	\$28.40	\$27.18
Medicaid-Allowable Expenses	5.46	6.56	14.82	26.48	26.93 ³
Difference Between Revenue and Expenses	-0.24	-1.45	-1.81	1.92	0.25
Retrospective Adjustment Applied in the Following Fiscal Year	0.13	1.32	0	-1.58	0.17
Final Revenue Surplus (+) / Shortfall (-)	-\$0.11	-\$0.13	-\$1.81	\$0.34	\$0.42
Final Revenue Surplus or Shortfall as a Percentage of Expenses	-2%	-2%	-12%	1%	2%
Source: Office of the State Auditor's analysis of Colorado Financial Reporting System (COFRS) data and Medicaid cost reports for the regional centers.					
¹ Includes Medicaid reimbursements and client cash received during the fiscal year.					
² Includes \$587,135 for the Fiscal Year 2012 Provider Fee that Grand Junction paid in Fiscal Year 2013.					
³ Includes \$1,279,475 for the Fiscal Year 2012 Provider Fee that Wheat Ridge paid in Fiscal Year 2013.					

As shown in the table above (blue highlight), during Fiscal Year 2011, Grand Junction received about \$3.9 million less than it needed to cover actual Medicaid-reimbursable costs for its ICF/IID-licensed facilities. More importantly, after receiving a \$2.03 million retrospective adjustment in the next fiscal year, Grand Junction's total revenues for Fiscal Year 2011 services were still short of actual costs by about \$1.87 million (yellow highlight), or 15 percent. Similarly, during Fiscal Year 2012, Grand Junction received about \$2.76 million less than it needed to cover actual costs. Then, after receiving a \$1.5 million retrospective adjustment in the following fiscal year, Grand Junction's total revenues for Fiscal Year 2012 services were still short of actual costs by about \$1.26 million, or 10 percent. Further, the Wheat Ridge regional center received less revenue during Fiscal Year 2010 than actual Medicaid-reimbursable costs by about \$1.81 million, or 12 percent. Wheat Ridge did not receive a retrospective adjustment in Fiscal Year 2011 to cover this shortfall.

Historically, the Department has used revenue surpluses at one regional center to cover deficits at another, because the appropriation for the regional centers in the annual appropriations bill, or Long Bill, was not broken out by each regional center. For example, in Fiscal Year 2012, Pueblo had a revenue surplus of more than \$2 million, which helped cover Grand Junction's deficit.

Why did the problem occur?

Medicaid did not reimburse Grand Junction's ICF/IID-licensed facilities for actual Medicaid-reimbursable costs in Fiscal Years 2011 and 2012 or Wheat Ridge for its actual costs in Fiscal Year 2010 because the revised prospective reimbursement rates and the retrospective reimbursement rates requested by the Department and approved by HCPF were not determined based on current, accurate, actual cost information as discussed below.

Revised Prospective Rates Not Based on Accurate Projections of Current-Year Costs

We examined the revised prospective rates that HCPF applied for Wheat Ridge in Fiscal Year 2010 and for Grand Junction in Fiscal Years 2011 and 2012 and found that they were not based on accurate projections of current-year costs. In each of these years, HCPF changed the prospective rates after receiving reports of the regional centers' average daily costs per client for the prior fiscal year from its contracted accounting firm. Two of the rate changes were made following requests from the Department, and all three were made between January and May when the Department had access to actual cost data for at least the first 6 months of the fiscal year. However, we identified the following problems with the rate changes:

- **Inaccurate projection of current-year costs.** Wheat Ridge's final prospective rate in Fiscal Year 2010 was based on an inaccurate projection of current-year costs. On May 25, 2010, the Department requested a revised prospective daily reimbursement rate of \$618 for Wheat Ridge based on projected Medicaid-reimbursable costs for the year of about \$11,434,000 and 18,500 total resident days. The Department could not provide us with documentation showing how the total reimbursable costs were calculated or what the actual costs were at the time it requested this revised rate. However, Wheat Ridge's actual costs for Fiscal Year 2010, as reported in its Medicaid cost report following the fiscal year end, were about \$14,818,000, or about 30 percent more than the Department had projected, and its total resident days were 21,066, or about 14 percent more than the Department had projected.

- **No projection of current-year costs.** Grand Junction's final prospective rate in Fiscal Year 2011 was not based on a projection or analysis of current-year costs but rather was a simple continuation of the retrospective rate for the prior year. After receiving a report of Grand Junction's average daily cost per client for Fiscal Year 2010 from its contracted accounting firm in January 2011, HCPF applied the same rate of \$639.95 both retrospectively for Fiscal Year 2010 and prospectively for Fiscal Year 2011. The Department did not request any adjustments to the prospective rate to ensure that it was sufficient to cover current-year costs. By simply carrying forward the prior retrospective rate, the Department missed an opportunity to adjust the prospective rate to reflect recent changes to Grand Junction's operations. For example, in April 2010, Grand Junction closed a skilled nursing facility unit, which reduced its total ICF/IID capacity by 32 beds. This change was not reflected in the revised prospective rate that HCPF applied for Fiscal Year 2011.
- **Aggregating costs for all regional centers in the current-year projection.** Grand Junction's final prospective rate in Fiscal Year 2012 was based not on a projection of Grand Junction's costs, but rather on a projection of costs and revenue for all three regional centers combined. On March 23, 2012, the Department requested that HCPF apply a revised prospective rate of \$685.50 for Grand Junction for Fiscal Year 2012. Department documents we reviewed showed that this rate was calculated using a method designed to ensure that the aggregated revenue received by all three regional centers during Fiscal Year 2012—inclusive of HCBS-DD waiver revenue—would approximately equal their combined projected costs. While this method attempted to balance overall revenues to costs for the three regional centers, it did not ensure that each *individual* regional center would be reimbursed for its actual costs.

Retrospective Rates Not Based on Actual Costs

If the regional centers receive insufficient revenue throughout the fiscal year to cover actual costs, then statute requires HCPF to apply a retrospective adjustment in the following fiscal year to close the gap. This process involves reversing each of the reimbursement claims that were paid to the regional centers and paying them again at the new retrospective rate. The following table compares the final retrospective ICF/IID reimbursement rates that HCPF applied, at the Department's request, for Grand Junction and Wheat Ridge for Fiscal Years 2008 through 2012 with the actual daily per-client costs calculated by the accounting firm.

Average Daily Costs per ICF/IID Regional Center Client Compared to Final Retrospective Medicaid Reimbursement Rates Fiscal Years 2008 Through 2012					
Grand Junction ICF/IID					
	2008	2009	2010	2011	2012
Final Retrospective Reimbursement Rate Applied in Subsequent Fiscal Year	\$606.12	\$603.48	\$639.95	\$787.27	\$792.81
Average Daily Cost per Client Calculated by Accounting Firm	606.12	603.48	639.95	920.96	836.91
Difference	\$0	\$0	\$0	-\$133.69	-\$44.10
Wheat Ridge ICF/IID					
	2008	2009	2010	2011	2012
Final Retrospective Reimbursement Rate Applied in Subsequent Fiscal Year	\$512.74	\$642.67	\$640.00	\$603.51	\$606.13
Average Daily Cost per Client Calculated by Accounting Firm	512.74	642.67	703.41	603.52	572.37
Difference	\$0	\$0	-\$63.41	-\$0.01	\$33.76
Source: Office of the State Auditor's analysis of documents and data provided by the Department of Health Care Policy and Financing.					

As shown in the table above (yellow highlights), for Grand Junction, the Department requested and received retrospective reimbursement rates for Fiscal Years 2011 and 2012 that were lower than the cost-based rates calculated by the contracted accounting firm. For Wheat Ridge, the Department requested and received a rate for Fiscal Year 2010 that was similarly lower than the rate calculated by the contracted accounting firm. These are the same years for which we found that the respective regional centers did not receive sufficient revenue to cover their actual costs. Additionally, as shown in the blue-highlighted box, for Fiscal Year 2012, the Department requested and received a rate for Wheat Ridge that was higher than the accounting firm's cost-based rate. The Department reports that it requested this higher rate for Wheat Ridge to cover a provider fee for Fiscal Year 2012 that was not included in the accounting firm's calculation because it was not paid until the following fiscal year.

The table above also shows significant fluctuations in the per-client cost of care at each regional center that are due, in part, to operational and licensing changes. For example, a partial reason Grand Junction's per-client costs in Fiscal Year 2011 increased compared with the prior year is that the number of clients residing at Grand Junction decreased more rapidly than overall costs when Grand Junction closed its skilled nursing facility unit in April 2010. Also, Wheat Ridge's per-client costs changed significantly between Fiscal Years 2009 and 2010 partly because it converted 10 of its 14 waiver-funded homes to ICF/IID facilities during

Fiscal Year 2010; the remaining four homes were converted on the first day of Fiscal Year 2011.

We identified two main reasons for the Department not requesting retrospective reimbursement rates to match regional center costs. First, the Department was pursuing the following priorities in its rate requests that conflicted with the purpose of covering costs:

- **Help HCPF avoid overspending its regional center appropriation.** In May 2011, the Department requested a low retrospective reimbursement rate of \$640 for Wheat Ridge for Fiscal Year 2010 to protect HCPF against overspending its regional center appropriation for Fiscal Year 2011. According to the Department, it did not believe it needed the additional revenue from such an adjustment during the then-current fiscal year to pay current-year expenses, and so it requested a lower retrospective reimbursement rate for Wheat Ridge. However, it is not clear that HCPF would have overspent its appropriation, since HCPF ultimately reverted more than \$741,000 that was budgeted for the regional centers in Fiscal Year 2011.
- **Keep reimbursement rates low.** Grand Junction's daily cost per client of \$920.96 for Fiscal Year 2011 represented an increase of about 44 percent over the prior year. Rather than requesting the full Medicaid reimbursement rate it needed to cover Grand Junction's costs for that year, the Department limited the retrospective rate it requested for Grand Junction to \$787.27, or an increase of 23 percent over the prior year rather than the 44 percent increase it needed to cover costs. The Department calculated this new rate by determining the amount of increase that could be offset by a corresponding reduction in Wheat Ridge's rate, which occurred because Wheat Ridge's daily cost per client had declined between Fiscal Years 2010 and 2011. We recognize that the Department has an interest in keeping the daily costs of care to a minimum. However, artificially capping the retrospective rate so that it does not cover the prior year's actual costs will not result in a lowering of costs—either for the prior year or for the current year.
- **Avoid major shifts in annual revenue totals.** In April 2013, the Department requested that HCPF apply a retrospective reimbursement rate of \$792.81 for Grand Junction for Fiscal Year 2012. Department staff reported that this rate was calculated to ensure that Grand Junction would receive about the same amount of revenue during the then-current fiscal year as it received during the prior year, inclusive of retrospective rate adjustments. However, our analysis shows that prior-year revenue is not an accurate benchmark of actual costs in either the prior year or the current year.

Second, we found errors in the Department's calculations for the retrospective rates it requested in April 2013 for Fiscal Year 2012. Specifically, during Fiscal Year 2013, the Department determined that it would need to request higher retrospective rates for Fiscal Year 2012 reimbursements to secure enough revenue to cover a reinstated provider fee that the regional centers would have to pay HCPF. This provider fee had been suspended during Fiscal Year 2012. Department staff reported that they calculated the retrospective rates for both Wheat Ridge and Grand Junction for Fiscal Year 2012 so as to provide additional revenue in Fiscal Year 2013 to cover the \$3.7 million in provider fees that the Department needed to pay to HCPF. However, we found no indication that the Department included the provider fee in the rate it requested for Grand Junction. For Wheat Ridge's Fiscal Year 2012 rate, we found the Department included the provider fee but did not calculate the amount it needed to cover the provider fee on the basis of the number of resident days it reported for Fiscal Year 2012. As a result, we estimated that the reimbursement rate the Department requested was about \$0.60 per client per day more than what was needed to cover the amount that HCPF charged for Wheat Ridge's provider fee for Fiscal Year 2012 and therefore generated about \$27,000 more revenue than was needed to pay the provider fee.

In addition to the problems related to the Department's rate requests, we found a problem in the data the regional centers reported in their Medicaid cost reports, which HCPF's contracted accounting firm relies on to calculate the average daily costs per client for the ICF/IID facilities. According to Department staff, the rate that HCPF's contracted accounting firm calculated to reflect Wheat Ridge's average daily cost per client for Fiscal Year 2012 was incorrect because Wheat Ridge had reported extra days on its Medicaid cost report that are not reimbursable by Medicaid, such as time that clients were in the hospital, in jail, or on extended leave with family. The Department corrected for this error when it calculated the retrospective rate for Fiscal Year 2012 that it requested in April 2013, but it did not revise Wheat Ridge's Medicaid cost report to show the correct number of resident days. We reviewed Wheat Ridge's policy on management and reporting of census and statistical information and found that it does not clarify which days should be reported on the Medicaid cost reports.

In general, the concerns we identified in the Department's reimbursement rate calculations indicate a need for the Department to develop a process, which currently does not exist, for secondary review of the method and calculations used to ensure mathematical accuracy and appropriateness.

Finally, while the Department is ultimately responsible for ensuring the soundness of its rate requests, HCPF also bears responsibility for ensuring that rate requests are fully justified because statute requires HCPF to reimburse the regional centers for actual costs. If the Department requests reimbursement rates that conflict with the average daily costs calculated by HCPF's contracted accounting firm, then

HCPF has a responsibility to ensure that the Department applied a sound methodology and calculated its requested rates correctly. HCPF staff reported that, due to its limited resources, HCPF relied on the Department to exercise due diligence in ensuring that the regional centers' costs were fully reimbursed by Medicaid and did not evaluate the Department's methodology in calculating reimbursement rates for the regional centers.

Why does this problem matter?

When the Medicaid reimbursement rates for the two ICF/IID-licensed regional centers are not sufficient to cover the costs of operating those centers, it matters for the following reasons:

- **Unsustainable balancing of revenues.** Currently, the regional centers, taken together, are solvent because revenue shortfalls at one regional center tend to be offset by surpluses at another. For example, for Fiscal Years 2011 and 2012, Pueblo's revenue surpluses helped offset Grand Junction's revenue shortfalls. However, starting in Fiscal Year 2014, the General Assembly has begun breaking out the regional centers' appropriations into separate line items in the Long Bill, which will reduce the Department's flexibility in managing reimbursement rates that do not align with costs. The new budget format allows the Department to transfer no more than 5 percent of the regional centers' total funding among the regional centers without seeking a supplemental appropriation.
- **State General Fund may cover Medicaid-allowable expenses.** By requesting retrospective reimbursement rates that are lower than the actual daily cost per client, the Department risks incurring costs that should be funded by Medicaid but that are not. It is important to ensure that all Medicaid-allowable expenses are being covered by Medicaid dollars, which carry a 50 percent federal match to the State's contribution. For example, if Pueblo had not had a budget surplus in Fiscal Year 2012, then the Department might have needed to use 100 percent State General Fund dollars to cover Grand Junction's \$1.26 million deficit for its Fiscal Year 2012 ICF/IID services.
- **Lack of transparency.** It is important for decision makers and taxpayers to have access to the true cost of services. In response to recent requests for information from the JBC regarding regional center costs, the Department has reported reimbursement rates as reflective of daily costs per client. However, our analysis shows that the reimbursement rates are not reflective of actual daily costs per client.

(CFDA No. 93.778; Medical Assistance Program; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

(See Recommendation No. 2013-29 to the Department of Health Care Policy and Financing on page III-48.)

Recommendation No. 2013-70:

The Department of Human Services should ensure that each regional center facility that is licensed as an Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID) is fully reimbursed by Medicaid for actual costs by:

- a. Using the most current information available to make cost projections for the regional centers and calculating revised prospective Medicaid reimbursement rates for the ICF/IID-licensed facilities.
- b. Requesting retrospective adjustments to prior-year reimbursements using rates that are based on the regional centers' actual costs from the prior year as reflected in Medicaid cost reports.
- c. Implementing a mechanism for staff other than those who perform the rate calculations to conduct comprehensive reviews of the methods and calculations for all proposed Medicaid reimbursement rate requests.

Department of Human Services Response:

Agree. Implementation date: July 2014.

- a. The Department agrees with the need to use the most current information for cost projections and calculating revised prospective Medicaid rates. The Department will use the reports to work with the Department of Health Care Policy and Financing (HCPF) to create a prospective Medicaid reimbursement rate for the ICF/IID facilities.
- b. The Department agrees that it will request retrospective adjustments based on the cost reports and request revised prospective reimbursement rates from HCPF.
- c. The Department agrees with the need to utilize outside expertise in conducting a comprehensive review of the reimbursement rate process. The Department will contract with an independent third party to create the annual Medicaid cost reports for consistency across the Office of Long Term Care. The reports will be reviewed

by Accounting Division staff before being sent to HCPF for rate setting.

Recommendation No. 2013-71:

The Department of Human Services should ensure that the regional centers' Medicaid cost reports accurately report the number of resident days by updating its policies on managing census information to clarify which days should be reported on the cost reports and updating its procedures accordingly.

Department of Human Services Response:

Agree. Implementation date: July 2014.

The Department agrees with the need to ensure that the regional centers' Medicaid cost reports accurately report the number of resident days. The Department will update its policies and procedures for managing census information.

Waiver Reimbursement Rates

The Department's Division for Developmental Disabilities (DDD) administers the HCBS-DD waiver program for both private providers and the regional centers. As of the end of our audit in November 2013, DDD is within the Department of Human Services. However, with the enactment of House Bill 13-1314, DDD staff and operations will be transferred to HCPF by March 2014. One of DDD's responsibilities is to set reimbursement rates for service providers with the approval of HCPF. The reimbursement rates establish the amount an HCBS-DD waiver service provider will be reimbursed based on the number of service units for a set of approved services provided to clients. To receive reimbursement, HCBS-DD service providers submit claims to HCPF monthly through a Web portal.

The Pueblo and Grand Junction Regional Centers operate waiver-funded homes that provide HCBS-DD services. The regional centers are reimbursed for providing services to their clients enrolled in the HCBS-DD program using three methods: (1) for residential services, or services provided at the regional center facility where the client resides, reimbursement is based on a daily per-client rate; (2) for day programming, transportation to and from day programming, and behavioral services, reimbursement is based on a per-unit-of-service rate; and (3) for specialized medical equipment, dental services, and vision services, reimbursement is provided for the actual cost of the service.

The Department creates annual cost reports on the Pueblo and Grand Junction Regional Centers that include the annual client census and the related expenses for each type of HCBS-DD service. These cost reports are broken out into the services shown in the following table, which includes the reimbursement rates for each approved HCBS-DD waiver service that the regional centers provide.

Regional Center HCBS-DD Waiver-Funded Services and Reimbursement Rates		
Fiscal Year 2012		
Service Type	Service Examples	Reimbursement Rate¹
Residential Services	- Independent living skills and cognitive skills training, such as finance management - Behavioral or therapeutic treatment - Daily health care monitoring - Emergency response - Community integration activities - Continual supervision	\$385.53 per day
Day Programming	Activities in a nonresidential setting and in the community	\$8.78 per 15 minutes
Non-Medical Transportation	Transportation to and from day programming activities	\$5.34 per trip for up to 10 average daily miles; \$11.19 per trip for 11 to 20 miles; and \$17.04 per trip for 21 or more miles
Behavioral Services	- Consultation - Plan assessment - Individual and group counseling - Direct implementation of support plan	Ranging from \$6.12 per 15 minutes for line staff to \$29.34 per 15 minutes for lead staff
Specialized Medical Equipment and Supplies	- Devices that enable client to perform daily living and community activities - Ancillary medical or supportive equipment not supplied under the Medicaid State Plan	Actual costs
Dental Services	- Preventative care visits - Dental implants	Actual costs
Vision Services	- Eye exams - Contacts or eye glasses	Actual costs
Source: Office of the State Auditor's analysis of the Department's schedule of approved HCBS-DD waiver services and rates. ¹ All HCBS-DD services are limited for each client by a maximum number of annual units or a maximum annual monetary amount.		

What audit work was performed and what was the purpose?

The purpose of the audit work was to determine if the Medicaid reimbursements that the Pueblo and Grand Junction Regional Centers receive are in line with the actual costs of services at the regional centers. We reviewed the Fiscal Year 2012

waiver cost reports for the Pueblo and Grand Junction Regional Centers and compared the total waiver costs for those regional centers to their total Medicaid reimbursements for waiver services. We used information from the Department's cost reports for Fiscal Year 2012 to analyze whether the reimbursement rates for residential and day programming services aligned with the regional centers' costs to provide the services. We reviewed residential and day programming services because these services are utilized consistently by all regional center clients and make up the majority of waiver costs, representing about 94 percent of the total costs for the regional centers' HCBS-DD services in Fiscal Year 2012. We also interviewed Department and HCPF staff regarding how the regional center residential and day programming reimbursement rates were calculated in 2006 and 2009.

How were the results of the audit work measured?

We used the following criteria to evaluate the audit results:

- **Reimbursement payments should not exceed the reasonable costs of providing services.** The HCBS-DD waiver states that the State will assure CMS that the aggregate amount of payments for regional center services, meaning the total amount of Medicaid reimbursement payments made to the Pueblo and Grand Junction Regional Centers for HCBS-DD services, does not exceed reasonable costs of providing waiver services at those regional centers. In order to ensure that reimbursement payments do not exceed costs, the Department needs a method to compare regional center costs to reimbursements and determine that the regional center costs are reasonable. If the aggregate amount of Medicaid reimbursements to the regional centers for HCBS-DD services exceeds the cost of those services, the Department must have a process to recover these payments and return the federal funds to CMS.
- **Rates should recognize reasonable and necessary provider costs.** The State reported to CMS that the methodology for setting reimbursement rates for HCBS-DD services is intended to recognize reasonable and necessary provider costs for meeting the clients' service needs. In addition, in documents the Department provided to the JBC in Fiscal Year 2013, the Department reported that it attempted to set the current regional center reimbursement rates for HCBS-DD services based on the costs to serve clients at the regional centers.

What problem did the audit work identify?

Overall, we found that the HCBS-DD waiver reimbursement rates do not clearly comply with federal guidance for administering the HCBS-DD waiver for the Pueblo and Grand Junction Regional Centers. First, we found that the combined

regional center reimbursements for Fiscal Year 2012 exceeded costs, which does not appear consistent with language in the waiver that the State should ensure that aggregated Medicaid payments for the regional centers' HCBS-DD waiver services do not exceed reasonable costs of those services. As the following table shows, the total amount of Medicaid reimbursements paid to the two regional centers exceeded their costs by about \$1.3 million, or 6 percent. The \$1.3 million in excess payments are questioned costs.

Medicaid Costs Compared to Medicaid Revenue for Services Provided by the Pueblo and Grand Junction Regional Centers to Clients Residing in HCBS-DD Waiver-Funded Group Homes Fiscal Year 2012	
Medicaid Reimbursements	\$24,839,055
Aggregate Regional Center Costs for Waiver-Funded Services	\$23,537,203
Excess of Reimbursements Over Costs	\$1,301,852
Source: Office of the State Auditor's analysis of Department cost reports and revenue recorded in the Colorado Financial Reporting System (COFRS).	

In the HCBS-DD waiver, the State reported to CMS that the regional center reimbursement rates were based on a determination that the costs were reasonable and that the reimbursements did not exceed costs. However, the Department was unable to provide us with any analysis or documentation showing that the costs were reasonable or to support how it ensured that the reimbursements did not exceed the costs.

Second, the regional center reimbursement rates do not reflect the costs of the regional centers to meet the clients' various service needs as intended according to the HCBS-DD waiver. For example, the daily reimbursement rate for HCBS-DD residential services for the Pueblo and Grand Junction regional centers is \$385.53. However, we found that for Fiscal Year 2012, the average daily cost to provide HCBS-DD residential services to clients in these two regional centers was \$360.78 at Pueblo and \$423.89 at Grand Junction.

Why did the problem occur?

To determine why the aggregate Medicaid reimbursements to regional centers exceeded their costs to serve clients in Fiscal Year 2012, we asked the Department for information on how the residential rates were originally established in 2006 and how the current rates were set in 2009. The Department could not provide us documentation showing how the residential reimbursement rates were set for the regional centers, and staff told us they did not know how those rates were established. The Department provided documentation showing that the day programming rate was originally established in 2006 based on an

analysis of all HCBS-DD private provider costs, but the rate-setting method did not include the costs of the regional centers. The Department stated that the day programming rate should reflect the cost to provide day programming services to clients with the most severe service needs, but we found that the current rate does not do so. Further, the Department does not have a method to determine if reimbursements for residential and day programming services are reasonable compared with regional center costs.

Because the Department's documentation did not show whether the regional centers' costs were considered when setting residential and day programming rates, we compared the reimbursement rates to the average costs per day for residential services and per unit for day programming services to assess whether the rates appeared to have been set based on actual costs. First, we found that the Department treats the State as one provider for purposes of setting Medicaid reimbursement rates and, therefore, Medicaid reimburses both regional centers using the same rate. Second, we found that the costs of services varied between the Pueblo and Grand Junction Regional Centers for Fiscal Year 2012. As a result, each time Pueblo claimed a unit of day programming or a day of residential services, it was reimbursed an amount higher than its costs to provide the services. Conversely, each time Grand Junction claimed a unit of day programming or a day of residential services, it was reimbursed an amount less than its cost to provide the services. The following table shows these differences.

Comparison of the Regional Centers' HCBS-DD Waiver Reimbursement Rates and Service Costs for Residential and Day Programming Services Fiscal Year 2012		
	Grand Junction	Pueblo
Residential Services Daily Reimbursement Rate	\$385.53	\$385.53
Residential Services Average Daily Cost per Client	\$423.89	\$360.78
Difference	-\$38.36	\$24.75
Day Programming Per-Unit Reimbursement Rate ¹	\$8.78	\$8.78
Day Programming Average Cost per Service Unit	\$9.96	\$4.31
Difference	-\$1.18	\$4.47
Source: Office of the State Auditor's analysis of regional center cost reports.		
¹ One day programming service unit equals 15 minutes of service.		

As the table above shows, the rates for these two services resulted in more reimbursement to the Pueblo Regional Center than it needed to cover its actual costs and less reimbursement to the Grand Junction Regional Center than it needed to cover its actual costs. Overall, we found that the regional centers were reimbursed about \$900,000 more than costs for residential services and about \$1.2 million more than costs for day programming services. Setting different

waiver reimbursement rates for each of the two regional centers could help ensure the Medicaid reimbursements for these services more accurately reflect individual regional center costs. However, HCPF would need to evaluate the feasibility of establishing different reimbursement rates for each of the regional centers and ensure that the rates reimburse for reasonable costs. According to the CMS technical guide for the HCBS-DD waiver, CMS does not require the same rate for all state and local providers. CMS allows the operating agency to determine the reimbursement rates for state and local entities, and these rates can differ from the reimbursement rates for private providers as long as the rates are based on a determination of reasonable provider costs or the agency has a mechanism to identify and recoup excess payments. The Department's cost reports show that the total Medicaid reimbursements for HCBS-DD waiver services at the regional centers exceeded the costs for those services at the regional centers. Department analysis of these cost reports could be useful in establishing waiver reimbursement rates that more accurately reflect costs.

Why does this problem matter?

The State cannot assure CMS that it determined that regional center costs are reasonable, which is a compliance requirement for the HCBS-DD waiver. It is not clear whether the Department can assure CMS that it is meeting all the requirements for reimbursing public providers, which creates a risk of the State's noncompliance with the waiver. Specifically, the Department and HCPF cannot assure CMS that reimbursements to regional centers do not exceed the regional centers' costs and could be cited for deficiencies by CMS in a federal audit. As stated, in Fiscal Year 2012, the total combined HCBS-DD reimbursements that the two regional centers received exceeded their combined costs to provide these services by \$1,301,852, which appears to have violated the terms of the HCBS-DD waiver and are questioned costs. According to HCPF, if the reimbursed amount exceeds what is allowed in the HCBS-DD waiver, the Department would have to report the overpayment to CMS.

Although Grand Junction was not fully reimbursed for actual costs during Fiscal Year 2012, the Department was able to use excess revenue from Pueblo to cover the shortfall at Grand Junction. Historically, the Department has had flexibility to use revenue surpluses at one regional center to cover deficits at another, since the appropriation for the regional centers in the annual appropriations bill was not broken out by each regional center. However, beginning in Fiscal Year 2014, the Department has less flexibility to balance regional center budgets by using the revenue surpluses at one regional center to cover deficits at another. This is because the JBC has requested separate line items in the Department's budget for each regional center beginning in Fiscal Year 2014. This new budget format does not allow the Department to transfer more than 5 percent of regional center funding among regional centers without a supplemental appropriation.

(CFDA No. 93.778; Medical Assistance Program; Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-72:

The Department of Human Services and the Department of Health Care Policy and Financing should work together to ensure that the reimbursements the Grand Junction and Pueblo Regional Centers receive under the Home and Community-Based Services for Persons with Developmental Disabilities (HCBS-DD) waiver program more closely align with costs by:

- a. Revising the rate-setting method for the regional centers' HCBS-DD waiver-funded services. The revision process should include evaluating the feasibility of establishing separate rates for each of the two regional centers and other options for setting the reimbursement rates, as appropriate.
- b. Implementing procedures to compare, at least annually, the regional centers' reported costs to their HCBS-DD waiver reimbursements to ensure that the reimbursements continue to align with costs and the costs are reasonable.

Department of Human Services Response:

Agree. Implementation date: June 2014.

- a. The Department will work with the Department of Health Care Policy and Financing (HCPF) to revise the rate-setting method for the regional centers' HCBS-DD waiver-funded services. The Department will work with HCPF to evaluate options for setting the reimbursement rates, including evaluating the feasibility of establishing separate rates for the regional centers.
- b. The Department will work with HCPF to develop and implement a procedure to compare regional center costs to waiver reimbursements.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: June 2014.

- a. The Department of Health Care Policy and Financing (HCPF) agrees based upon the Office of the State Auditor's analysis that the

reimbursement methodology should be reviewed and revised. HCPF will work with the Department of Human Services to evaluate options for setting the reimbursement rates, including evaluating the feasibility of separate rates for the regional centers.

- b. HCPF agrees to work with the Department of Human Services to implement a review and approval process to compare at least annually the regional centers' reported costs to their HCBS-DD waiver reimbursements to ensure that the costs are reasonable and the reimbursements continue to align with reasonable costs.

Provider Service Fee Payments

Statute [Section 25.5-6-204(1)(c), C.R.S.] authorizes HCPF, as the administrator of Medicaid in Colorado, to assess and collect an annual provider service fee (provider fee) from both privately owned and State-operated ICF/IID facilities “for the purposes of maintaining the quality and continuity of services.” As operators of ICF/IID-licensed Medicaid facilities, both the Wheat Ridge and Grand Junction Regional Centers are required to pay this provider fee. The State receives a 50 percent federal Medicaid match on the provider fee revenue that HCPF collects. According to statute, the total amount HCPF can collect through the provider fee may not exceed 5 percent of the total aggregated costs incurred during the same fiscal year by all the facilities that pay the fee.

In Fiscal Year 2012, the collection of the ICF/IID provider fee was temporarily suspended due to concerns over whether the State was assessing the fee uniformly for all facilities, as required by federal regulations. Specifically, the provider fee had not been assessed for the one private provider in the state that is licensed as an ICF/IID. In addition, HCPF determined that fees had been collected from the regional centers in Fiscal Year 2010 in excess of 6 percent of their revenues, which is a limit imposed by federal regulations. In consultation with CMS, HCPF developed a corrective action plan that involved returning all excess fees that were collected between Fiscal Years 2004 and 2011 and changing the fee assessment process to ensure that all ICF/IID providers are assessed the fee using the same method. During the 2013 Legislative Session, the General Assembly implemented these changes by passing Senate Bill 13-167, which also appropriated funds for Fiscal Years 2013 and 2014 for the Wheat Ridge and Grand Junction Regional Centers to pay the provider fee. Because the provider fee had been suspended during Fiscal Year 2012, the regional centers' appropriation for Fiscal Year 2013 was increased to allow them to pay HCPF the fee for 2012 retrospectively during Fiscal Year 2013.

For its first collection of the ICF/IID provider fee under the new legislation for both Fiscal Years 2012 and 2013, HCPF developed a per-client daily fee rate, which it applied to all ICF/IID-licensed facilities on the basis of the total resident days each had reported for Fiscal Year 2011. HCPF calculated this per-client daily fee rate in such a way that, once applied to all the facilities, the total fees collected per annum would be about 5 percent of the facilities' aggregated total costs, which is the maximum amount statute allows HCPF to collect.

What audit work was performed and what was the purpose?

The purpose of our audit work was to determine whether the Department paid the correct Medicaid provider fee amounts for each ICF/IID-licensed regional center for Fiscal Years 2012 and 2013. We compared records on COFRS for both the Department and HCPF that showed the ICF/IID provider fees that the Wheat Ridge and Grand Junction Regional Centers paid in Fiscal Year 2013 to documentation showing the provider fee amounts that HCPF had billed each regional center. We reviewed documentation of communications between HCPF and the Department regarding the provider fee amounts that each regional center was required to pay and interviewed Department and HCPF management and staff about how the fee amounts were calculated and paid.

How were the results of the audit work measured?

Uniform fee collection method. As a condition for approving the State's plan to re-implement the provider fee during Fiscal Year 2013, CMS required that the fee collection be "broad-based and uniform" in accordance with federal regulations. According to federal regulations (Permissible Health Care-Related Taxes, 42 C.F.R., pt. 433.68), a state may collect a "health care-related tax," such as a provider fee, without incurring a reduction in federal Medicaid matching funds if the taxes are "broad-based" and "uniformly imposed throughout a jurisdiction." This regulation further specifies that a "broad-based" tax is one that is "imposed on at least all health care items or services in the class [e.g., all ICF/IID services] or providers of such items or services [e.g., all ICF/IID providers] furnished by all non-Federal, non-public providers in the State, and is imposed uniformly...." Federal regulations recognize several ways in which a health care-related tax, such as a provider fee, may be imposed uniformly. For example, one way is for the tax to be imposed "on the basis of the number of beds (licensed or otherwise) of the provider [such that] the amount of the tax is the same for each bed of each provider" [42 C.F.R., pt. 433.68(d)(1)(ii)].

As the State's Medicaid agency, HCPF is responsible for ensuring that the processes for assessing and collecting the Medicaid provider fee are uniform, in compliance with federal regulations and CMS requirements. Thus, once HCPF determines the provider fee amounts that each regional center should pay, the Department should pay the amounts charged by HCPF.

Method for disputing fees charged or billing. State Fiscal Rules outline procedures for state agencies to follow when disputing a fee or charge billed by another state agency. Specifically, Rule 2-6 states that the agency disputing the charge shall notify the agency providing the goods or services and attempt to resolve the dispute; the chief executive officers of these agencies shall assist in the resolution, if necessary; and if the agencies are unable to reach a resolution, then the agency disputing the charge shall petition the State Controller to resolve the dispute.

What problem did the audit work identify?

We found that the Department did not pay the exact Medicaid provider fee amounts that HCPF billed the Wheat Ridge and Grand Junction Regional Centers for Fiscal Years 2012 and 2013 and, therefore, HCPF's provider fee collections did not comply with federal regulations. The following table shows the provider fee amounts that HCPF billed each regional center and the private ICF/IID provider compared with the fee amounts that each actually paid.

Provider Fee Billed Amounts Compared with Fee Payments for The Regional Centers' ICF/IID Facilities and the Private ICF/IID Provider Fiscal Years 2012 and 2013¹			
	Grand Junction (ICF/IID)	Wheat Ridge (ICF/IID)	Private Provider (ICF/IID)
Provider Fee Rate that HCPF Applied	\$32.37/day	\$32.37/day	\$32.37/day
Resident Days Reported by the Facility for Fiscal Year 2011	13,801	43,880	7,073
Provider Fee Amount that HCPF Billed for Fiscal Years 2012 and 2013	\$893,476	\$2,840,792	\$457,906
Provider Fee Amount Actually Paid by the Facility for Fiscal Years 2012 and 2013	\$1,007,357	\$2,726,908	\$457,906
Difference	\$113,881	-\$113,884	\$0
Average Provider Fee Rate Based on the Amount Paid	\$36.50/day	\$31.07/day	\$32.37/day
Source: Office of the State Auditor's analysis of data from the Colorado Financial Reporting System (COFRS) and documents provided by the Department and HCPF.			
¹ During Fiscal Year 2013, HCPF assessed 2 years of provider fees for the ICF/IID-licensed facilities to cover Fiscal Years 2012 and 2013.			

As shown in the table above, although the Department paid almost exactly the total amount in provider fees that HCPF billed for Wheat Ridge and Grand Junction, combined, for Fiscal Years 2012 and 2013, the provider fee amounts that the Department paid for each of the two regional centers individually differed from the amounts HCPF billed. Conversely, we found that the private provider

that is required to pay the ICF/IID provider fee paid the exact amount that HCPF billed for Fiscal Years 2012 and 2013. Therefore, the fees that HCPF collected from the private provider were based on that provider's bed utilization for Fiscal Year 2011, whereas the provider fees that HCPF collected from each regional center were not. In other words, the ICF/IID provider fees for Fiscal Years 2012 and 2013 were not applied uniformly as required by federal regulations.

Why did the problem occur?

Overall, we found that the Department paid different amounts than what HCPF billed for the ICF/IID provider fee because it did not agree with HCPF's method for calculating the fee amounts. Rather than following the process outlined in State Fiscal Rules for disputing payments between state agencies, the Department applied alternative methods that it believed HCPF should have used. Department staff disagreed with HCPF's method of applying a per-client daily rate to the number of resident days that each public and private ICF/IID-licensed facility reported for Fiscal Year 2011. Therefore, shortly before the close of Fiscal Year 2013, when the Department paid HCPF the provider fees for the Wheat Ridge and Grand Junction regional centers, the Department paid amounts that equaled about 5 percent of each regional center's total costs for Fiscal Year 2012 because Department staff believed the provider fee should be calculated based on a flat percentage of each facility's Medicaid-reimbursable costs, and statute allows HCPF to collect up to 5 percent of all the providers' aggregated costs. Further, for the Fiscal Year 2013 provider fees, the Department applied an additional method because the fiscal year had not yet closed and the Department did not know the final total costs for each regional center. Specifically, for the Fiscal Year 2013 provider fees, the Department paid amounts for each regional center based on the number of resident days each facility had reported so far that year. HCPF management reported to us that federal regulations prevent it from assessing the provider fee according to the methods the Department used.

Senior Department managers reported that they approved the plan to pay the provider fee amounts differently than what was billed because, in the aggregate, the total amount that was ultimately paid was the same as what HCPF billed. From an accounting perspective, the total provider fees paid by the Department for the two regional centers essentially equaled the total amount in fees that HCPF assessed for the two centers for Fiscal Years 2012 and 2013. However, the Department's fee payments per facility did not follow a uniform assessment method, so the State cannot demonstrate compliance with federal Medicaid regulations.

In addition, according to Department documentation, the Department notified HCPF staff about its plan to use an alternative method to pay the provider fee for the regional centers. HCPF staff reported to us that they were not aware of the discrepancy in the provider fee payments until our audit. HCPF's regular process for reconciling its fee billings and collections had not identified that the

Department had paid incorrect provider fee amounts for each regional center because HCPF's reconciliations checked whether the total in fees paid by the Department (both regional centers combined) matched the total billed.

Why does this problem matter?

The ICF/IID provider fee allowed the State to access about \$2.1 million in federal Medicaid matching funds in Fiscal Year 2013 that would not have been available without the fee. According to HCPF management, by applying an alternative method to its payments, which caused HCPF's fee collection in Fiscal Year 2013 to be non-uniform and, therefore, noncompliant with federal regulations, the Department may have jeopardized these federal matching funds. Specifically, CMS could require HCPF to pay back the federal matching funds that the State received as a result of the provider fee. Also, if the Department continues to apply alternative methods in its payments of the ICF/IID provider fees for Wheat Ridge and Grand Junction, future federal matching funds could be at risk.

(CFDA No. 93.778; Medical Assistance Program; Cash Management. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-73:

The Department of Human Services should pay the Intermediate Care Facility for Individuals with Intellectual Disabilities provider service fees for each regional center as assessed by the Department of Health Care Policy and Financing and adjust its accounting records, as appropriate, to correct the incorrect provider service fee payments for Fiscal Years 2012 and 2013.

Department of Human Services Response:

Agree. Implementation date: July 2014.

In September 2013, the Department of Human Services (Department) made accounting adjustments to ensure that the provider service fees paid for State Fiscal Years 2012 and 2013 are now accurate and reflective of appropriate accounting regulations. Going forward, the Department agrees that it will pay the Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID) provider service fees for each regional center based on the amounts assessed by the Department of Health Care Policy and Financing on an annual basis.

Department of Human Services**Prior Recommendation
Significant Deficiency not
Remediated by the Department
As of June 30, 2013**

The following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Department in the previous year and has not been remediated as of June 30, 2013, because the implementation date is in a subsequent fiscal year. This recommendation can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Single Audit Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by the Department
2013-74	2012-47	Supplemental Nutrition Assistance Program Restoration Payments <i>Significant Deficiency</i>	September 2013

Department of Labor and Employment

The Department of Labor and Employment (Department) is responsible for providing services to employers and job seekers, and enforcing laws concerning labor standards, unemployment insurance, workers' compensation, public safety, and consumer protection. Please refer to the introduction in the Department of Labor and Employment chapter in Section II. Financial Statement Findings of this report.

The results of our Fiscal Year 2013 audit did not identify errors which would result in recommendations to the Department. However, the following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Department in the previous year and has not been remediated as of June 30, 2013, because the implementation dates are in a subsequent fiscal year. This recommendation can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Single Audit Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by the Department
2013-75	2012-52	Colorado Unemployment Benefits and Colorado Automated Tax Systems <i>Significant Deficiency</i>	a. [1] b. [1] c. December 2016 d. December 2016 e. [1]

^[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. See Section IV. Prior Recommendations of this report.

This page intentionally left blank

Department of Local Affairs

The Department of Local Affairs (Department or DOLA) is responsible for building community and local government capacity by providing training, and technical and financial assistance to localities. The Department is comprised of the following divisions: Executive Director's Office, Board of Assessment Appeals, Division of Housing, Division of Local Government, and Division of Property Taxation. Key responsibilities of the Department include:

- Administering state and federal low-income housing programs.
- Assisting local government in emergency preparedness and response, providing technical assistance and information to local governments on available federal and state programs, and acting as a liaison with other state agencies concerned with local governments.
- Supervising property tax collection and ensuring that property assessment and valuation procedures are consistent throughout the State.

During Fiscal Year 2013, the Department spent approximately \$79 million in federal funds. As part of our Fiscal Year 2013 audit, we tested the Department's compliance with federal grant requirements for the following program:

- Section 8 Housing Choice Vouchers

In Fiscal Year 2013, the Department's expenditures for this program was approximately \$41.0 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal program requirements.

Our Fiscal Year 2013 audit identified a material instance of noncompliance for the Section 8 Housing Choice Vouchers program. The internal control and compliance matters identified, and audit recommendations for this program, are described in the following sections of this chapter.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed Fiscal Year 2013 audit work at the Department of Local Affairs.

Section 8 Housing Choice Vouchers

DOLA, in its capacity as a Public Housing Agency (PHA), receives federal funding from the U.S. Department of Housing and Urban Development (HUD)

for the Section 8 Housing Choice Voucher Program (Section 8). A PHA is an organization created by a government that administers HUD's Low-Income Public Housing and other HUD programs. The Section 8 program was established to assist very low-income families, the elderly, and the disabled in affording decent, safe, and sanitary housing in the private market. In Fiscal Year 2013, the Department incurred nearly \$41 million in expenditures for the Section 8 program.

Prior to Fiscal Year 2012, responsibility for administering the State's Section 8 program was split between the Department of Human Services (DHS) and DOLA. Effective at the beginning of Fiscal Year 2012, on July 1, 2011, DHS' Section 8 program was transferred to DOLA. The transfer was made primarily to gain efficiencies by maintaining the programs under one department. Financial activities for DHS's Section 8 program were tracked separately by DOLA during Fiscal Year 2012, and consolidated with DOLA's Section 8 activities within one fund for reporting purposes beginning with Fiscal Year 2013.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's compliance with Section 8's reporting and special testing requirements.

What audit work was performed and how were results measured?

The audit work consisted of inquiries of the Department and review of HUD's status report of financial reports submitted by the Department to determine compliance with the following requirements:

Financial Reporting Requirement: Financial Reports (OMB No. 2535-0107) - Financial Assessment Sub-system, FASS-PH. The Uniform Financial Reporting Standards (24 CFR section 5.801) require PHAs to submit timely Generally Accepted Accounting Principles based, or GAAP based, unaudited and audited financial information electronically to HUD. The FASS-PH system is one of HUD's main monitoring and oversight systems for Section 8. Per the Uniform Financial Reporting Standards (24 CFR section 5.801), unaudited financial statements are required to be submitted 60 days after the PHA's fiscal year end, and audited financial statements are required to be submitted no later than nine months after the PHA's fiscal year end.

Special Test and Provision Requirement: Rolling Forward Equity Balances. PHAs are required to maintain complete and accurate accounting records. In addition, PHAs are required to properly account for program activity. Proper accounting requires that (1) account balances are properly maintained, (2) records and accounting transactions support a proper roll-forward of equity, and (3) errors

are corrected and detected. Specifically, DOLA must ensure that the beginning equity accounts agree to the prior year ending equity amounts, and that the accumulation of accounting transactions, i.e. net income, are posted to the correct equity accounts as described below. Several federal HUD Office of the Inspector General (OIG) audit reports have noted that PHAs have not been accounting and reporting Housing Assistance Payments (HAP) and Administrative Fee equity accounts properly. This has resulted in several PHAs not being funded correctly and has resulted in OIG findings against HUD and PHAs. If audit testing, account analysis, or third-party (e.g., HUD) information provides evidence that the current HAP and Administrative Fee equity is not correctly stated, the PHA is required to correct the account balance.

What problem did the audit work identify?

DOLA submitted timely, unaudited financial statements for the Section 8 program for both Fiscal Year 2012 and Fiscal Year 2013. However, as of the end of our Fiscal Year 2013 audit testwork, in November 2013, DOLA had not submitted audited financial statements for Fiscal Year 2012, 10 months after the audited information was due. We also found that, while the Department submitted its Fiscal Year 2011 audited financial statements as required, the submission was rejected due to an incorrect HUD line number and missing attachments. As of the end of our Fiscal Year 2013 testwork, DOLA had not corrected or resubmitted the Fiscal Year 2011 information. As a result of lacking audited financial statements for those fiscal years, DOLA has not been able to ensure that equity accounts are complete and accurate, as required.

Why did the problem occur?

DOLA reports that it is working with DHS to correct and file the Fiscal Year 2011 submissions before proceeding with the subsequent filings. DOLA reports that it has experienced significant turnover within the accounting and finance staff which has not allowed sufficient capacity to address both the issues associated with the rejected submission, and the assistance required to be provided to DHS with the transfer of their program to DOLA. DOLA also reported that the transfer of the DHS program to DOLA significantly increased the complexity of the reporting to the extent that HUD reassigned DOLA's reporting to the HUD national headquarters. This resulted in the need to establish new lines of communication to address the reporting issues.

Why does this problem matter?

HUD relies on the financial information required to be submitted in order to allocate funding and make programmatic decisions. Without timely and accurate financial information funding, such decisions could be delayed or inappropriate.

(CFDA No. 14.871; Section 8 Housing Choice Vouchers; Reporting. Classification of Finding: Material Weakness.)

Recommendation No. 2013-76:

The Department of Local Affairs (DOLA) should ensure that it complies with federal Housing and Urban Development Section 8 Housing Choice Voucher Program reporting, and special testing requirements, by filing accurate reports in a timely manner, and completing timely roll forwards of equity. This should include submitting the corrected Fiscal Year 2011 and final Fiscal Years 2012 and 2013 audited financial statement submissions as soon as possible.

Department of Local Affairs Response:

Agree. Implementation date: February 15, 2014.

DOLA agrees with the recommendation and plans to resubmit audited financial statements for Fiscal Year 2011 and submit audited financial statements for Fiscal Year 2012 by February 15, 2014. To help ensure future reports are timely, DOLA has enhanced its reporting mechanism to make report preparation less manual and easier to cross walk to HUD's accounting requirements. In addition, DOLA has recently filled all vacant positions. Once personnel are fully trained, DOLA should have sufficient coverage to prepare, review, and submit the reports.

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.

During Fiscal Year 2013 the Department spent approximately \$291.3 million in federal funds, including approximately \$1.5 million in American Recovery and Reinvestment Act funds.

As part of our Fiscal Year 2013 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Investigations and Technical Assistance Program funded by the Centers for Disease Control
- Special Supplemental Nutrition Program for Women, Infants and Children
- Superfund Program
- HIV Care Formula Grants

The results of our Fiscal Year 2013 audit identified issues resulting in recommendations for two of the programs tested. We identified a total of two significant deficiencies related to federal awards. The errors 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 KPMG, LLP, which performed Fiscal Year 2013 audit work at the Department.

HIV Care Formula Grants Controls over Eligibility Determinations

The Department operates the HIV Care Formula Grant (HIV Care) program administered by the U.S. Department of Health and Human Services. This program is designed to help improve the quality, availability, and organization of health care and support services for individuals with Human Immunodeficiency Virus (HIV) disease, or HIV and Acquired Immune Deficiency Syndrome (AIDS) and their families. These objectives may be accomplished through provision of services by the State or HIV/AIDS care consortia in a home or community setting,

or by paying health insurance premiums that would not otherwise be available to ensure continuity of care.

The Department is responsible for ensuring that only eligible recipients receive public assistance benefits under the HIV Care program. Individuals apply to participate in the HIV Care program through the Department. The Department's HIV Care program staff collect the required documentation, and enter applicant data into the Pharmacy Benefit Manager (PBM) System. HIV Care program staff use the data to determine the applicants' eligibility for benefits. In addition, staff have to redetermine eligibility every six months. The eligibility determinations and redeterminations are input into the PBM system. Health providers and pharmacies submit patient claims through the PBM system, and the system approves or denies claims after performing an edit check against the person's eligibility status.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over the eligibility determination process for the federal HIV Care program and to ensure that the Department complied with the Program's requirements.

What audit work was performed and how were results measured?

During our Fiscal Year 2013 audit, we tested a random sample of 40 HIV Care payments the Department made to providers on behalf of individuals determined eligible for the HIV Care program between July 1, 2012, and June 30, 2013. We also reviewed the case files and the PBM data fields related to the eligibility determination and redetermination of the patients associated with these payments. Our review sought to determine whether these individuals were eligible to receive benefits. We also inspected documentation to determine if benefits paid were calculated correctly and were in compliance with program requirements.

Additionally, we evaluated the Department's supervisory review controls over the eligibility determinations made by HIV Care staff. The program managers indicated that they review eligibility determinations made to ensure that staff are appropriately determining eligibility based on the documentation provided and are correctly entering the information into the PBM system. Supervisory reviews occur on a sample basis throughout the year.

Federal law (Provision of Treatments, 42 USC 300ff-26(b)) requires the Department to ensure that an eligible individual has a medical diagnosis of HIV/AIDS and is a low-income individual, as defined by the State. A low income individual for the HIV Care program is defined by the State as an individual with annual income at or below 400 percent of the federal poverty guidelines.

In accordance with OMB *Circular A-133*, §____.300 (b) Auditee Responsibilities, “the auditee shall maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.” A typical internal control over eligibility would be a supervisory review of eligibility determinations and redeterminations.

What problem did the audit work identify?

Although we did not identify any errors in the eligibility determinations related to the 40 cases we tested, we noted that 40 of the 40 (100 percent) cases lacked evidence of a supervisory review. Department management stated that the reviews were performed throughout the fiscal year but were not documented.

Why did the problem occur?

The Department does not have policies or procedures in place to require the maintenance of documentation for supervisory reviews of HIV Care eligibility determinations. Based on an unwritten policy, the Department will only maintain documentation if an error is identified.

Why does this problem matter?

Without adequate documentation, we cannot determine if a supervisory review occurred and was operating effectively during the year. Failure to perform the review could result in inaccurate eligibility determinations that are undetected.

(CFDA No. 93.917; HIV Care Formula Grants; Activities Allowed or Unallowed, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-77:

The Department of Public Health and Environment (Department) should ensure it determines eligibility for individuals correctly by requiring the maintenance of documentation for supervisory reviews performed over Human Immunodeficiency Virus Care Formula Grant Program (HIV Care) eligibility determinations. Documentation could include the samples selected for the HIV Care program managers’ re-performance of eligibility determinations and the results of this review.

Department of Public Health and Environment Response:

Agree. Implementation date: December 2013.

The Department will develop a written procedure that requires documentation of supervisory reviews over eligibility determinations be created and maintained.

Suspension and Debarment Verification for the Superfund Program

The Department operates the Superfund program (CFDA No. 66.802) administered by the U.S. Environmental Protection Agency. The objective of the Superfund program is to conduct assessments at potential or confirmed hazardous waste sites; undertake response planning and implementation actions at hazardous waste sites on the National Priorities List; and effectively implement the requirements for substantial and meaningful State involvement in remedial actions (Cleanup Standards—State Involvement, section 121(f) of the Comprehensive Environmental Response, Compensation, and Liability Act). During Fiscal Year 2013, the Department spent approximately \$10.6 million in federal funds for this program and approximately \$0.8 million in general funds.

The program is subject to federal procurement, suspension, and debarment requirements. Suspension and debarment actions protect the government from doing business with individuals, companies, or recipients who pose a business risk to the government. For example, a contractor may be suspended or debarred from doing business with government agencies because of fraud or poor performance.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Department has adequate internal controls in place over, and is in compliance with, federal suspension and debarment regulations for the Superfund program.

What audit work was performed and how were results measured?

To assess the Department's internal controls over, and compliance with, federal suspension and debarment requirements for the Superfund program, we tested the Department's internal controls in place over this area and reviewed the standard

contract used by the Superfund program to communicate terms, conditions, and applicable regulations for federal funds. We also inquired whether the Department verified that the entity and its principals were not suspended or debarred.

Federal suspension and debarment requirements apply to procurement contracts for goods and services that are expected to equal or exceed \$25,000. When the Department enters into such a transaction, federal regulations [OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Section 180] require the Department to verify that the entity and its principals are not suspended, debarred, or otherwise excluded from performing work for government agencies. Principals are persons who have a significant influence over the handling of the federal funds, including owners, managers, and consultants.

States are allowed to use one of the following three methods of verification: checking the Excluded Parties List System maintained by the federal government to ensure the entity and its principals are not on the list; collecting a certification from the contractor that the contractor and its principals are not debarred or suspended; or adding a clause or condition to the contract or award document stating that the contractor certifies, by signing the contract, that neither it nor its principals are presently debarred, suspended, or otherwise excluded.

What problem did the audit work identify?

The standard contract used by the Superfund program included suspension and debarment language related to the entity, but not to its principals. Further, the Department did not use any of the other acceptable methods of verification for the principals.

Why did the problem occur?

The Department did not update the standard contract for federal funds used by the Superfund program to include the information related to principals. Additionally, it does not have a policy that requires the program to perform any of the alternative verification procedures related to the principals of an entity.

Why does this problem matter?

Failure to perform required suspension and debarment verification procedures relating to the principals could result in the Department procuring goods or services from a principal that has been suspended or debarred, thereby exposing the State to increased business risk. In addition, the Department risks the loss of federal awards if it does not comply with federal requirements.

(CFDA No. 66.802; Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements; Procurement, Suspension and Debarment. Classification of Finding: Significant Deficiency.)

Recommendation No. 2013-78:

The Department of Public Health and Environment should improve controls over compliance with federal suspension and debarment requirements for the Superfund program by including suspension and debarment language related to both the entities and its principals in all contracts that are covered by these rules. Alternatively, it should design and implement policies to use one of the other acceptable verification procedures for the principals.

Department of Public Health and Environment Response:

Agree. Implementation date: November 2013.

The Department agrees with this finding and will update the language in all applicable contract and purchase order templates to include “the contractor and all principals”.

Disposition of Prior Audit Recommendations

The following financial and single audit recommendations are summarized from the Statewide Audit for Fiscal Years 2007 through 2012 and include only the recommendations not implemented as of June 30, 2012. The disposition is the implementation status as of June 30, 2013.

The classification of findings described in Section I. Report Summary has been included throughout the dispositions, as needed. If the disposition is “Implemented” the classification is not applicable; if the disposition references a current year recommendation, the classification will be with the current year finding. All findings classified as significant deficiencies with a disposition of “Deferred” will be listed in Section II. Financial Statement Findings and Section III. Federal Awards Findings following each department’s current findings.

Single Audit Report and Rec. No.	Recommendation	Disposition
Office of the Governor		
2012-1	The Governor’s Office of Information Technology (OIT) should work with the other Executive Branch agencies to improve Information Technology service agreement controls by ensuring that existing and new Statewide Internet Portal Authority agreements comply with Colorado Information Security Policies, and include provisions required by OIT’s vendor management policy and other applicable legal and regulatory information security requirements.	Deferred. OIT plans to implement this recommendation by the December 2013 implementation date. (Classification of Finding: Significant Deficiency.)
2012-2	OIT should work with the other Executive Branch agencies to establish clear roles and responsibilities related to its service provider operations by (a) developing service-level agreements (SLAs) that define the performance expectations for each required security control, describe measureable outcomes, and identify remedies for any identified instances of noncompliance, and ensuring that SLAs are kept current and (b) ensuring that OIT and Executive Branch agencies are clear about their respective responsibilities.	a. Partially implemented. OIT is currently revising service level agreements between OIT and executive branch agencies. OIT plans to fully implement this part of the recommendation by June 2014. b. Implemented. (Classification of Finding: Deficiency in Internal Control.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-3	OIT should identify, document, and implement an enterprise-wide firewall security strategy by (a) identifying and documenting procedures and schedules for patching or updating firewall operating systems; (b) defining rule sets that implement the State's firewall policy while supporting firewall performance and ensuring that all rule sets are reviewed on a periodic basis; (c) conducting regular scanning of critical firewalls; (d) logging, retaining, and regularly reviewing the logs to detect anomalous activities; and (e) managing firewall architectures, policies, software, and other components throughout the life of the firewall solutions.	Deferred. OIT plans to implement this recommendation by the December 2013 implementation date. (Classification of Finding: Significant Deficiency.)
2012-4	OIT should ensure the completeness and accuracy of Colorado Information Security Policies by (a) revising existing policies to comply with statutes, (b) identifying gaps where the existing policies do not address relevant information technology areas and implementing new or revised policies and directives, and (c) strengthening communication and training to agencies regarding information security policies and its requirements.	Deferred. OIT plans to implement this part of the recommendation by the July 2013 implementation date. (Classification of Finding: Deficiency in Internal Controls.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-5 and 2011-3	OIT should work with the Department of Personnel & Administration (Department) to improve KRONOS general computer controls by (a) implementing strong password policies that comply with password requirements listed within Colorado Cyber Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users' sessions after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system-level and application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful login attempts; (d) generating and implementing a login banner for KRONOS; (e) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (f) ensuring each KRONOS ID is associated with an identified and documented owner and that IDs are not shared; (g) ensuring that users submit user access request forms that are authorized by the appropriate supervisor and retaining those forms, as required by policy; (h) hardening system configuration settings for KRONOS, as recommended under separate cover; (i) ensuring that all critical components of the KRONOS system are backed up according to Colorado Cyber Security Policies and industry best practices; (j) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Cyber Security Policies; and (k) providing direction to non-OIT administrators at user departments to ensure awareness of and compliance with Colorado Cyber Security Policies.	a. Partially Implemented. See current year Recommendation No. 2013-2. b. Partially Implemented. See current year Recommendation No. 2013-2. c. Partially Implemented. See current year Recommendation No. 2013-2. d. Implemented in Fiscal Year 2012. e. Not implemented. See current year Recommendation No. 2013-2. f. Not implemented. See current year Recommendation No. 2013-2. g. Not implemented. See current year Recommendation No. 2013-2. h. Not implemented. See current year Recommendation No. 2013-2. i. Implemented. j. Not implemented. See current year Recommendation No. 2013-2. k. Not implemented. See current year Recommendation No. 2013-2. (Classification of Finding: Significant Deficiency.)
2012-21	Implement policies and procedures to ensure that all Governors' Energy Office (GEO) nonpayroll costs are properly approved prior to being charged to the grant. In addition, the Office should develop and implement policies and procedures to ensure that GEO personnel costs charged to federal grants are properly applied and reviewed.	Implemented.

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-22	Ensure that GEO staff adhere to subrecipient monitoring requirements for the federal State Energy Program grant. This should specifically include implementing a process to ensure GEO receives all Office of Management and Budget <i>Circular A-133</i> audit reports from applicable subrecipients and following up on findings identified in those reports, as necessary.	Partially implemented. The State Energy Program grant ended in Fiscal Year 2012. The GEO monitored its subrecipients throughout the close of the grant through various mechanisms; however, the GEO did not obtain all OMB <i>Circular A-133</i> audits submitted by subrecipients for Fiscal Year 2012. The Department plans to fully implement this recommendation by January 1, 2014. (Classification of Finding: Deficiency in Internal Controls.)
2012-23	Develop and implement internal controls over American Reinvestment and Recovery Act Section 1512 and the “Federal Financial Reporting” (SF-425) reporting for the Weatherization Assistance Program that include instituting a supervisory review process over the reports and maintaining evidence of that review.	Implemented.
2011-2	OIT should work with the Department of Revenue to improve RAS’ general computer controls by (a) immediately removing terminated administrative users and, on an ongoing basis, regularly reviewing listing of administrative users to ensure that access is commensurate with job responsibilities and that terminated users are removed in a timely manner; (b) recording, retaining, and reviewing system logs and other anomalous system activities to identify and investigate inappropriate access attempts to the system; (c) obtaining and enforcing the backup requirements, as defined by the RAS business owner (i.e., the Department of Revenue), and seeking the business owner’s feedback regarding disaster recovery testing decisions; and (d) enforcing the documented change management procedures currently in place to ensure that changes implemented are appropriate, approved by authorized personnel, and tested thoroughly.	No longer applicable. The Department retired the Revenue Accounting System (RAS) in October 2012 when it converted the related data to its current tax system.

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2008-4

OIT should strengthen its controls over the State mainframe computer by (a) implementing audit recommendations related to network security and user access communicated to OIT in 2006 under separate cover, (b) periodically reviewing Top Secret security parameters to ensure compliance with best practices and OIT security policies, (c) ensuring password management controls are in compliance with State Cyber Security Policies, (d) setting Top Secret security parameters to ensure user IDs automatically suspend after 60 days of inactivity, (e) establishing policies and procedures for agency security administrators to follow when creating generic IDs, (f) restricting system administrator-level privileges to those who have a documented business need for such access, (g) ensuring all mainframe security administrators are properly trained and understand their roles and responsibilities, (h) overseeing the activities of agency security administrators to ensure compliance with established information system controls and security policies and procedures, and (i) researching instances identified during this audit where user IDs for terminated employees were used after the date of termination and taking action as appropriate.

- a. Not implemented. OIT plans to implement this part of the recommendation by June 2014.
- b. Implemented in Fiscal Year 2012.
- c. Implemented in Fiscal Year 2011.
- d. Implemented in Fiscal Year 2010.
- e. Implemented in Fiscal Year 2011.
- f. Implemented in Fiscal Year 2011.
- g. Implemented in Fiscal Year 2011.
- h. Implemented in Fiscal Year 2012.
- i. Implemented in Fiscal Year 2012.

(Classification of Finding: Deficiency in Internal Control.)

Department of Health Care Policy and Financing

2012-24

Continue to work with the counties, Medical Assistance sites, and the Governor's Office of Information Technology and third-party administrator to ensure the accuracy of eligibility determinations and redeterminations for the Medicaid program.

Implemented and ongoing. The Department has substantially implemented this recommendation by working with the counties, Medical Assistance sites, the Governor's Office of Information Technology, and the third party administrator to ensure the accuracy of eligibility determinations for the Medicaid program.

2012-25

Continue to work with the counties, Medical Assistance sites, and the Governor's Office of Information Technology and third-party administrator to ensure the accuracy of eligibility determinations and redeterminations for the Children's Basic Health Program.

Partially implemented. See current year Recommendation No. 2013-21.

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-26	Seek guidance from the federal oversight agency, the Centers for Medicare and Medicaid Services, regarding the appropriate manner for reclassifying payments between the Children's Basic Health Plan and Medicaid programs. Additionally, the Department should develop and implement policies and procedures based on the guidance provided by the federal oversight agency.	Partially implemented. See current year Recommendation No. 2013-26.
2012-27	Improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should (a) update the Medicaid provider application and provider agreement to include all information required by federal regulations; (b) start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program; and (c) perform monthly matches with federal databases to determine if existing providers' owners, agents, or managing employees have been excluded from participating in the program since the last verification.	a. Partially implemented. The Department made updates to the provider application and agreement in Fiscal Year 2013 that will be available for use in Fiscal Year 2014. The Department plans to fully implement this part of the recommendation by July 2013. b. - c. Deferred. The Department plans to implement these parts of the recommendation by the March 2016 implementation date. (Classification of Finding: Significant Deficiency.)
2012-28	Develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with adequate documentation. These procedures should include requirements to maintain required certifications, personnel activity reports, quarterly comparisons between estimated and actual budgets, or other equivalent documentation.	Partially implemented. See current year Recommendation No. 2013-27.
2012-29	Improve controls related to its purchasing function by (a) maintaining documentation of an effective review process within the Purchasing and Contracting Section that will ensure contracting documents are in compliance with laws and regulations, (b) developing procedures to ensure compliance with the Office of the State Controller's Contract Policies related to signatory authority delegations and the review and approval of state contracts, and (c) ensuring that it maintains documentation required by statute to justify all sole source procurements.	a. Implemented. b. Implemented. c. Implemented and ongoing. The Department has been in contact with the State Purchasing Director, who is currently developing a statewide sole source procurement policy. The Department plans to change its procedures, if necessary, to ensure documentation required under the new policy accompanies sole source selections.

Single Audit Report and Rec. No.	Recommendation	Disposition
2012-30	Develop a policy to maintain documentation of all reviews performed over the calculation of the Medicaid rates for inpatient hospital services.	Not applicable. The Department disagreed with this recommendation and did not implement it.
2012-31	Improve its interagency agreement process to ensure that interagency agreements are initiated and approved timely, the related funds are transferred timely and appropriately, and that interagency agreement activity is timely and accurately recorded on COFRS throughout the year.	Implemented.
2012-32	Ensure the Hospital Provider Fee Model is based on accurate, consistent, and reliable data by (a) establishing data collection methods to obtain hospital data for the Hospital Provider Fee Model that are based on existing, reliable data sources where possible. The Department should consider gathering data directly, whenever possible, from the most recently available Medicare cost reports rather than requiring hospitals to self-report data in the Hospital Provider Survey; (b) developing clear, consistent requirements for the data sources and methodologies hospitals must use to complete the Hospital Provider Survey; (c) requiring hospitals to maintain supporting documentation for the data points reported in the Hospital Provider Survey; and (d) developing and implementing policies and procedures for an annual, risk-based review, to determine the accuracy and reliability of the self-reported data in the Hospital Provider Survey. The Department should also establish and implement procedures to take follow-up action with hospitals on data points in question, including, but not limited to, adjustments to future fees and payments for errors.	Deferred. The Department plans to implement this recommendation by the December 2013 implementation date. (Classification of Finding: Significant Deficiency.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-33	The Department of Health Care Policy and Financing (Department) and the Hospital Provider Fee Oversight and Advisory Board (Advisory Board) should improve the monitoring of the Hospital Provider Fee Program expansion population expenditures to ensure that the Department does not charge hospitals a hospital provider fee significantly greater than what is needed to cover the costs of the expansion population in the current model year. Specifically (a) the Department should provide quarterly updates to the Advisory Board comparing Model estimates for the expansion populations to the actual program expenditures for the expansion populations and (b) the Advisory Board should review the expansion population expenditures quarterly and, if necessary, make recommendations to the Department and the Medical Services Board about the need to revise the Hospital Provider Fee Model to ensure the amount collected for expansion populations more accurately reflects the expansion population costs, and if necessary consider mid-year adjustments to fees in the event it appears that the Department will significantly overcollect in a given year.	a. Implemented and ongoing. The Department has substantially implemented this recommendation by providing quarterly updates to the Advisory Board. b. Implemented and ongoing. The Advisory Board continues to monitor hospital provider fee expansion population expenditures, as well as making necessary recommendations to revise the Hospital Provider Fee Model.
2012- 34	Improve the information security of the Provider Fee Model spreadsheet by (a) restricting access to the Provider Fee Model spreadsheet to only those users who have a business need to access it and (b) developing a method to track changes in the Provider Fee Model spreadsheet that allows the Department to document the history of changes made in the spreadsheet over time.	a. Implemented. b. Deferred. The Department plans to implement this part of the recommendation by the October 2013 implementation date. (Classification of Finding: Significant Deficiency.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-35	Develop controls to ensure that Medicaid does not pay any claims for Fort Logan or Pueblo Institute patients who fall under the federal institution for mental diseases (IMD) exclusion. Specifically, HCPF should (a) work with the Department of Human Services (CDHS) to develop a process for receiving data on the dates of admission and discharge for Medicaid-eligible clients, regardless of age, who are inpatients at the Fort Logan and Pueblo Institutes; (b) use the patient information obtained through part a to develop a process for identifying and denying, or flagging for further investigation, all Medicaid claims, including capitation payments, for IMD-excluded patients. Additionally, HCPF should pursue a long-term solution as part of the Medicaid Management Information System (MMIS) reprocurement; (c) use the patient information obtained through part a to develop a routine process for identifying and reviewing for appropriateness all claims paid for Medicaid clients, regardless of age, who were inpatients at the Fort Logan or Pueblo Institute on the date of service; and (d) investigate the claims questioned in this audit and recoup payments as appropriate.	a. Implemented. b. Implemented and ongoing. The Department has implemented an interim process for identifying and investigating Medicaid claims paid for IMD-excluded patients until a more permanent solution is put in place with the new MMIS reprocurement. c. Implemented. d. Implemented.
2012-36 and 2011-26	Improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.	Deferred. The Department plans to implement this recommendation by the March 2016 implementation date. (Classification of Finding: Material Weakness.)
2012-37 and 2011-29	Ensure that requirements for the Children's Basic Health Plan (CBHP) program related to determining whether an individual has creditable coverage are met. In addition, the Department should ensure that the Colorado Benefits Management System is properly programmed to deny CBHP eligibility for individuals who are receiving Medicaid or Children's Health Insurance Program benefits in other states.	Deferred. The Department plans to implement this recommendation by the June 2016 implementation date. (Classification of Finding: Material Weakness.)

Single Audit Report and Rec. No.	Recommendation	Disposition
2012-38 and 2011-32	Ensure the timely recovery of unallowable payments when Medicaid and Children's Basic Health Plan benefits are terminated when individuals become ineligible, as appropriate.	Not applicable. The Department disagreed with the recommendation and did not implement it.
2012-39 and 2011-33	Improve its oversight of surveys and certifications required under the Medicaid program for nursing facilities, intermediate care facilities for the mentally retarded (ICF/MRs), and hospitals that provide nursing facility services by (a) providing appropriate procedural training to staff responsible for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; (b) ensuring that a supervisory review is in place that verifies staff follow the Department's procedures for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; and (c) developing and implementing procedures to indicate the dates the Department will input into its database and use for monitoring the required timeframes for surveys conducted by the Department of Public Health and Environment.	Not implemented. See current year Recommendation No. 2013-24.
2012-40 and 2011-36	Improve its oversight of the Children's Basic Health Plan (CBHP) program by (a) ensuring that beneficiaries who are no longer eligible for CBHP are properly disenrolled from the program and (b) ensuring that payments are recovered for the individuals identified during the audit testing as no longer being eligible for CBHP.	a. Partially implemented. The Department submitted Colorado Benefits Management System (CBMS) changes during Fiscal Year 2013 to OIT and the third party contractor, Deloitte Consulting, to address the eligibility-related issues identified in the Fiscal Year 2011 audit. However, the changes will not be implemented until September 2013. b. Not applicable. The Department disagreed with this part of the recommendation and did not implement it. (Classification of Finding: Deficiency in Internal Control.)
2011-4	Improve its controls over the preparation and submission of fiscal year-end exhibits to the Office of the State Controller by (a) instituting an effective supervisory review of exhibits that includes in-depth, detailed reviews of all supporting documentation used to prepare the exhibits and (b) ensuring exhibits are submitted within specified due dates to meet financial reporting time frames.	Implemented.

Single Audit Report and Rec. No.	Recommendation	Disposition
2011-27	Ensure that Income, Eligibility, and Verification System (IEVS) data discrepancies for the Medicaid and Children's Basic Health Plan (CBHP) programs are resolved. In addition, the Department should ensure the method of resolving IEVS data discrepancies is incorporated into the State Plans and Department rules.	Implemented.
2011-35	Improve controls over the processing of medical claims for the Medicaid program by (a) seeking approval from the State Medical Board on State rules on the establishment of the pricing method for equipment repairs; (b) modifying the Medicaid State Plan and Department rules, as necessary, to include the exemptions from Lower of Pricing and submitting the State Plan modifications to the federal government for approval; and (c) denying claims that are not in accordance with state regulations on timely filing requirements. In addition, clarifying provider guidance when claims extend beyond timely filing deadlines.	a. Implemented in Fiscal Year 2012. b. Partially implemented. See current year Recommendation No. 2013-25. c. Partially implemented. See current year Recommendation No. 2013-25.
2011-38 and 2010-57	Improve controls over payments to laboratory providers for the Medicaid program by (a) continuing to work to implement the Medicaid Management Information System (MMIS) edits necessary for accepting complete certification information from providers and verifying that the edits are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements; (b) continuing to implement its alternative method to verify that only providers with CLIA certification are receiving payments through the Medicaid program until the MMIS edits have been implemented; (c) continuing to review laboratory payments to identify providers who are not certified and are receiving payments, including the completion of the review of 2008 through 2010 laboratory payments; and (d) identifying and recovering any payments made to providers that were not CLIA-certified, as appropriate.	a. Implemented in Fiscal Year 2012. b. No longer applicable. The Department implemented MMIS system edits that ensure a valid CLIA certification number is submitted and that the level of certification is appropriate for the types of procedures performed; as a result, implementing an alternative method for verification is no longer necessary. c. Implemented in Fiscal Year 2012. d. Implemented.

Single Audit Report and Rec. No.	Recommendation	Disposition
2010-68	Improve its monitoring of the nursing facility rate-setting process by (a) using the options available under state rules for enforcing requirements for the submission of cost reports by the nursing facilities in cases where facilities are delinquent in submitting the reports and (b) working with the State Medical Services Board to incorporate into state rules the process for establishing interim rates for nursing facilities under the Medicaid program to ensure that state rules align with the practices used by the Department.	a. Implemented. b. No longer applicable in Fiscal Year 2012.
2009-53	Improve controls over documentation in Medicaid case files to support eligibility by (a) continuing to monitor counties and Medical Assistance (MA) sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations, (b) requiring that counties and MA sites review case files to ensure consistency of information between the case file and the Colorado Benefits Management System (CBMS), and (c) working with the Department of Human Services to identify and implement revisions to policies and procedures for documenting and monitoring Medicaid eligibility determination/redetermination for the Title IV-E population.	Implemented.

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2009-59	Reduce eligibility determination errors for the Children's Basic Health Plan (CBHP) by improving oversight and training of eligibility sites by (a) continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements; (b) enforcing eligibility sites' supervisory review processes and corrective action plans by following up on problems identified through the Department's monitoring program and this audit; (c) investigating the causes of the CBMS errors identified in the audit and modify CBMS as needed to correct them; and (d) recovering payments made after a beneficiary's eligibility has ended, as appropriate.	a. Partially implemented. See current year Recommendation No. 2013-21. b. Partially implemented. See current year Recommendation No. 2013-21. c. Partially implemented. The Department submitted CBMS changes to OIT and the third party contractor, Deloitte Consulting, to address the eligibility-related issues identified in the Fiscal Year 2009 audit. However, the changes will not be implemented until September 2013. d. Implemented in Fiscal Year 2010. (Classification of Finding: Deficiency in Internal Control.)
2009-73	Improve the Medicaid Management Information System (MMIS) user access controls by immediately implementing our prior year recommendation and strengthening MMIS's operating system, including (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users; (b) establishing a written procedure that HCPF IT security staff follow when MMIS access is requested; (c) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls; (d) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users, including comparing active MMIS users to termination information contained in the Colorado Personnel Payroll System and requiring business managers to annually verify the accuracy and relevance of access levels belonging to the MMIS users they supervise; and (e) strengthening the configuration of the MMIS operating system by implementing the recommendations made under separate cover.	a. Not Implemented. See current year Recommendation No. 2013-28. b. Implemented in Fiscal Year 2012. c. Not Implemented. See current year Recommendation No. 2013-28. d. Not Implemented. See current year Recommendation No. 2013-28. e. Implemented in Fiscal Year 2012.

Single Audit Report and Rec. No.	Recommendation	Disposition
2009-75	Review its policy that excludes certain procedures from the Medicare lower of pricing logic to assess the appropriateness of these exclusions, particularly related to cost-control strategies for the Medicaid Program.	Partially implemented. See current year Recommendation No. 2013-25.
2009-76	Improve controls to prevent Medicaid payments for services to deceased individuals by (a) periodically evaluating the effectiveness of methods used to identify payments made for services provided after a client's death and implementing changes to these methods, as necessary; (b) working with its contractor, Health Management Systems, to expand data matches and recoveries for claims paid after a client's death to include oxygen services and other rental supplies; (c) continuing to investigate the claims identified by this audit that were paid for services provided after the date of death recorded in the Department of Public Health and Environment's (CDPHE) or the Department's files for Medicaid clients; and (d) enhancing its efforts in educating providers on claims payment issues surrounding clients' date of death, including proper death notification and billing for services provided during the month of death.	a. Partially Implemented. Due to cost barriers in obtaining vital statistics data from CDPHE, the Department is researching other options for leveraging data to prevent payments to deceased individuals and plans to fully implement this part of the recommendation by February 2015. b. Implemented in Fiscal Year 2012. c. Implemented in Fiscal Year 2010. d. Implemented in Fiscal Year 2010. (Classification of Finding: Deficiency in Internal Control.)
2009-79	Strengthen contract provisions and its monitoring of contractors responsible for performing prior authorization reviews of durable medical equipment and supplies requested for Medicaid clients by (a) standardizing the requirements in its contracts related to prior authorization and medical necessity activities for durable medical equipment and supplies; (b) strengthening the contracts by defining the qualifications of staff performing prior authorization and medical necessity functions; (c) implementing a formal oversight program for each of its prior authorization contractors, including on-site visits; (d) requiring its prior authorization contractors to standardize how providers submit prior authorization requests, including the use of electronic processing and interfaces; and (e) assessing whether consolidating prior authorization functions under one contract would be cost-effective.	a. Implemented in Fiscal Year 2012. b. Implemented in Fiscal Year 2012. c. Partially implemented. The Department has conducted oversight activities with its prior authorization contractor and plans to implement a formal oversight program with site visits by June 2014. d. Implemented in Fiscal Year 2012. e. Implemented in Fiscal Year 2012. (Classification of Finding: Deficiency in Internal Control.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2009-81	Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by (a) improving written guidance to direct Single Entry Point (SEP) agencies on all aspects of the intake, functional assessment, and service planning processes, including how case managers should document information in the Benefits Utilization System; (b) modifying State Medicaid Rules to more clearly define how to score functioning when the individual uses an assistive device, and making appropriate corresponding changes to the Department's functional assessment instrument; (c) strengthening its state-sponsored training by making standard core training courses available to all SEP agencies; and (d) setting minimum standards for SEP agencies' quality assurance and case file review practices. Standards should include steps for measuring inter-rater reliability of functional assessment scoring and for systematically compiling, reporting, and addressing systematically compiling, reporting, and addressing the results of the case file reviews.	a. Implemented in Fiscal Year 2012. b. Implemented and ongoing. The Department issued guidance to case managers to assist them in determining appropriate scoring for individuals who use assistive devices. The Department did not determine it necessary to make changes to State Medicaid Rules or to the assessment tool. c. Implemented in Fiscal Year 2011. d. Implemented in Fiscal Year 2012.

Department of Higher Education

Colorado Historical Society

2012-6	Improve its controls over financial reporting by (a) instituting a process for effective supervisory review of manual journal entries and year-end exhibits. This process should include proper segregation of duties and a detailed review, by someone knowledgeable in accounting, of all supporting documentation used to prepare entries and exhibits; (b) performing bank account reconciliations on a monthly basis to ensure amounts reported in the Colorado Financial Reporting System, the State's accounting system, agree to balances in accounts held by the Society's trustee; and (c) ensuring that it provides adequate training for accounting staff who prepare accounting entries and year-end exhibits.	Not implemented. See current year Recommendation No. 2013-5.

Single Audit Report and Rec. No.	Recommendation	Disposition
University of Colorado		
2012-41	Use tracking mechanisms available in the Integrated Student Information System to help ensure returns of Title IV funds are completed on a timely basis.	Partially implemented. See current year Recommendation No. 2013-36.
Colorado State University System		
2012-42	Colorado State University – Global Campus (CSU-Global) should implement an internal control procedure which ensures that a supervisory review of the Title IV return of funds calculations is conducted by someone other than the preparer of such calculations. CSU-Global should also implement adequate oversight processes to ensure that all applicable funds are returned to the U.S. Department of Education within the required time frames.	Implemented.
2012-43	Implement a thorough review process of reports from the subaward database to identify awards that meet the Federal Funding Accountability and Transparency Act reporting requirements on a timely basis and ensure that all the required recipient reporting elements are submitted to the Federal Subaward Reporting System within the required time frames.	Implemented.
Community College System		
2012-44	Trinidad State Junior College, Colorado Northwestern Community College, Lamar Community College, and Community College of Aurora should implement controls to ensure that Title IV funds are returned to the federal government in the required time frame and that the return of Title IV calculations are properly reviewed to ensure accuracy.	Partially implemented. See current year Recommendation No. 2013-41.

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

Department of Human Services

2012-7	Ensure that the financial data recorded on the Colorado Financial Reporting System (COFRS), the State's accounting system, related to counties' administration of public assistance programs are accurate and complete by (a) developing a procedure by which to reconcile County Financial Management System (CFMS) and COFRS data each month. The reconciliation procedure should include investigating and resolving all discrepancies and making adjustments as appropriate; (b) assigning responsibility to specific employees for conducting the monthly reconciliation process and a supervisory review of the process; and (c) reconciling the approximately \$500,000 discrepancy between CFMS and COFRS for amounts owed to the counties as of the end of Fiscal Year 2012 and making adjustments, as appropriate.	a. Implemented. b. Implemented. c. Partially implemented. See current year Recommendation No. 2013-6.
2012-8	Improve its controls over the preparation and submission of fiscal year-end exhibits to the Office of the State Controller (OSC) by ensuring its supervisory review process over exhibits includes in-depth, detailed reviews of all supporting documentation used to prepare exhibits. In addition, the Department should coordinate and train Facilities Management staff to ensure Facilities Management staff properly communicate to accounting staff about construction projects and obtain proper approval when opening a new bank account.	Partially implemented. The Department obtained proper approvals for the new bank accounts opened during Fiscal Year 2013. However, we identified issues with the Department's methodology for determining operating and capital leases reported to the OSC on the Schedules of Capital and Operating Leases exhibits. The Department plans to fully implement this recommendation by June 2014. (Classification of Finding: Deficiency in Internal Control.)
2012-9	Ensure that it processes and deposits cash receipts for the Division of Youth Corrections in a timely manner and in accordance with State Fiscal Rules. Additionally, the Department should follow generally accepted accounting principles by recording revenue in the correct fiscal year.	Partially implemented. The Department created a policy related to cash receipts processing but has not fully implemented the policy. Specifically, we identified issues with cash deposits not being properly recorded at fiscal year-end. The Department plans to fully implement this recommendation by September 30, 2013. (Classification of Finding: Deficiency in Internal Control.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-10

The Department of Human Services (Department) and the Governor's Office of Information Technology (OIT) should improve the general IT controls over AVATAR by (a) generating, reviewing, and retaining activity logs at the operating level to identify and investigate anomalous activity, including successful and unsuccessful login attempts, and controlling access to activity logs to ensure that logs cannot be altered; (b) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (c) implementing an ongoing procedure to ensure that all users are authorized based on roles, and evidence of role-based authorization is retained prior to the users' gaining access to the system; (d) generating and implementing logon banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required; (e) reviewing and updating user access management and desktop management policies and procedures; (f) ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated; (g) hardening system configuration settings for AVATAR, as identified in the system review; (h) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (i) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (j) ensuring that all desktop computers are vendor supported and have a firewall in place. Also, documenting the policies and procedures pertaining to desktop security management; (k) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in Colorado Information Security Policies; (l) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (m) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with Colorado Information Security Policies; and (n) revising existing contracts to ensure that vendors must comply with Colorado Information Security Policies.

- a. - f. Implemented.
- g. Partially implemented. The Department worked with OIT to scan the AVATAR system during Fiscal Year 2013 to look for parts of the system that should be hardened. However, the system was not hardened during Fiscal Year 2013. The Department and OIT anticipate that this part of the recommendation will be fully implemented by September 2013.
- h. - i. Implemented.
- j. Not implemented. The Department and OIT indicate that this part of the recommendation should be implemented when the vendor-supported firewall is fully operational. The Department and OIT anticipate that this will occur by June 2014.
- k. - l. Implemented.
- m. Partially implemented. The Department and OIT worked during Fiscal Year 2013 to develop electronic backups that could be sent to an off-site location. The digital backups were in place by fiscal year-end, but they were not yet being sent off-site at that time pending hardware installation. The Department and OIT anticipate that this part of the recommendation will be implemented by September 2013.
- n. Partially implemented. The Department was in contract negotiations with the vendor at the end of Fiscal Year 2013. However, the contract with revised contract language requiring the vendor to comply with State Information Security Policies had not been signed. The Department anticipates that this part of the recommendation will be fully implemented by September 2013.

(Classification of Finding: Deficiency in Internal Control.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-11

The Department of Human Services and the Governor's Office of Information Technology (OIT) should improve the general IT controls over the County Financial Management System (CFMS) by (a) promptly reviewing and implementing procedures to ensure that access to the "root" or "super-user" account can be traced to an individual user and user access to the "root" account is monitored on a regular basis for appropriateness; (b) modifying configuration settings to ensure that changes made to system logs are recorded and audited; (c) implementing strong password parameters at the application, database, and operating system levels that comply with Colorado Information Security Policies; (d) generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity and successful and unsuccessful login attempts. The Department and OIT should also control access to activity logs to ensure that logs cannot be altered and review the existing audit log rules to ascertain if current logging is sufficient; (e) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (f) implementing a procedure to ensure that all users are authorized, evidence of authorization (e.g., system access request forms) is retained, and a signed statement of compliance is obtained prior to granting access to the system; (g) reviewing and updating user access management and desktop management policies and procedures; (h) implementing malware detection and prevention tools on the CFMS server as well as a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current; (i) encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials; (j) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (k) ensuring that all desktop computers are vendor-supported and have a firewall in place; (l) ensuring that the disaster recovery plan and business continuity plans for CFMS are updated and tested and the required infrastructure components needed to restore the system and business operations are in place; (m) updating existing contracts with CFMS vendors to ensure that the contracts require compliance with Colorado Information Security Policies; and (n) monitoring vendors and holding them accountable for deliverables listed in the contracts.

- a. - b. Implemented.
- c. Not implemented. During Fiscal Year 2013 the Department and OIT made changes to the CFMS password configuration file, which controls access at the application, database, and operating system level. However, the password configuration file was incorrectly configured, and failed to meet Colorado Information Security Policies. The Department and OIT anticipate that this part of the recommendation will be fully implemented by October 2013.
- d. - g. Implemented.
- h. Partially implemented. The Department and OIT have identified a solution for monitoring the entire CFMS environment, including implementing malware detection and prevention tools; monitoring access attempts by unauthorized users; as well as implementing operating system, database, and application level patch management. While this was in place at the end of Fiscal Year 2013, it was not operational during Fiscal Year 2013. The Department and OIT plan to fully implement this part of the recommendation by October 2013.
- i. Implemented.
- j. Implemented.
- k. Partially implemented. During Fiscal Year 2013 only some desktop computers had a firewall in place and were vendor supported. The Department and OIT are in the process of deploying updated desktops to staff who have not yet received new machines. The Department and OIT plan to implement this part of the recommendation by October 2013.
- l. - n. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

Single Audit Report and Rec. No.	Recommendation	Disposition
2012-45	Strengthen controls over the Vocational Rehabilitation Program to ensure compliance with federal and state eligibility requirements. In addition, the Department should update the Vocational Rehabilitation Policy Manual to ensure it properly reflects the requirements for case file management associated with the implementation of the AWARE system.	Not implemented. See current year Recommendation Nos. 2013-50, 2013-52, 2013-53, 2013-54, 2013-56, 2013-62, and 2013-67.
2012-46	Ensure county departments of human/social services comply with eligibility requirements for the Temporary Assistance for Needy Families program.	Not implemented. See current year Recommendation No 2013-46.
2012-47	Ensure that Supplemental Nutrition Assistance Program restoration payments are paid appropriately and provide training to county caseworkers to ensure that they input accurate information into the Colorado Benefits Management System and timely process changes in beneficiaries' circumstances.	Deferred. The Department plans to implement this recommendation by the September 2013 implementation date. (Classification of Finding: Significant Deficiency.)
2012-48	Work with its fiscal agent to strengthen controls over the Colorado Electronic Benefits Transfer (EBT) system by (a) ensuring that the Statement on Standards for Attestation Engagements (SSAE) 16 report is made available within the 90-day requirement, (b) requiring that the fiscal agent resolve the exceptions listed in the Fiscal Year 2012 SSAE 16 report immediately, and (c) instituting monitoring processes over the EBT fiscal agent to ensure that the fiscal agent is held accountable for information system controls over the EBT system.	a. Implemented and ongoing. The Department has substantially implemented this recommendation by working with the fiscal agent and the fiscal agent's auditor to improve the timeliness of the SSAE 16 report submission. The Department reports that it will continue to monitor the timing of the report to ensure that future reports are received in a timely manner. b. - c. Implemented.

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-49	The Department of Human Services, Department of Health Care Policy and Financing, and the Governor's Office of Information Technology should strengthen controls over the Colorado Benefits Management System (CBMS) by (a) requiring that the CBMS service provider remediate the 18 exceptions listed in the Fiscal Year 2012 Statement on Standards for Attestation Engagements 16 report in a timely manner and (b) ensuring that the CBMS service provider is held accountable for information system controls over the CBMS system.	a. Deferred. The Departments and OIT plan to implement this recommendation by the June 2014 implementation date. b. Implemented. (Classification of Finding: Deficiency in Internal Control.)
2012-50 and 2011-49	Improve controls over its flexplace program by (a) ensuring the Department consistently follows the Department of Personnel & Administration's (DPA) flexplace policy, including the proper use of DPA flexplace application and agreement forms and (b) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what state property will be used off site, and how protected and confidential data are to be safeguarded.	a. Partially implemented. During our testing, we found that the Department did not consistently use the flexplace application and flexplace agreement forms during Fiscal Year 2013; however, the Department ensured that personnel costs charged to federal grant programs are supported with adequate documentation. The Department plans to fully implement this part of the recommendation by July 2014. b. Partially implemented. The Department performed flexplace training during Fiscal Year 2013. However, the training attendance forms that we reviewed did not include signatures and/or approvals as required on the flexplace form. In addition, the Department did not ensure in all cases that appropriate individuals attended the training. The Department plans to fully implement this part of the recommendation by July 2014. (Classification of Finding: Deficiency in Internal Control.)
2011-45	Develop and implement procedures to ensure personnel costs charged to federal grant programs are supported with adequate documentation. These procedures should include requirements to maintain required certifications, personnel activity reports, quarterly comparisons between estimated and actual budgets, or other equivalent documentation.	Implemented.

Single Audit Report and Rec. No.	Recommendation	Disposition
2011-47	Continue to strengthen controls over the Child Support Enforcement program by (a) ensuring that counties enforce medical support obligations when appropriate, provide all required services, provide services within the required time frames, and conduct all required communication with interested parties and (b) incorporating a review of a sample of hard copy case files as part of the Department's county monitoring process for the program.	a. Implemented in Fiscal Year 2012. b. Implemented and ongoing. The Department has substantially implemented this recommendation by implementing a required review of a sample of hard copy case files in its county monitoring process.
2010-15	Improve controls over financial reporting for Medicare Part D revenue and receivables at the Fort Logan and Pueblo Mental Health Institutes by ensuring that monthly and fiscal year-end reconciliations are performed between the Part D revenue and related accounts receivable balances in COFRS and billings from the pharmacy subsystem in AVATAR, and making adjustments as appropriate.	Implemented and ongoing. The Department has substantially implemented this recommendation by completing monthly and year-end reconciliations between COFRS, Medicare Part D revenue and the billings from its pharmacy subsystem, AVATAR for Fiscal Year 2013.
2010-21	Ensure that financial information is accurately and completely recorded for the cash programs by (a) working with the eligibility systems administrators and JP Morgan Chase to obtain the needed reports to perform comprehensive reconciliations among the eligibility systems, County Financial Management System, and the State's electronic benefits transfer service provider to ensure that financial information is accurately and completely recorded and (b) investigating and resolving any discrepancies identified during the reconciliations.	Partially implemented. The Department completed Colorado Benefits Management System (CBMS) reconciliations for the Food Assistance program, the Low-Income Energy Assistance Program (LEAP) system, and the Child Care Automated Tracking System (CHATS) for Fiscal Year 2013. However, the Department did not complete reconciliations for the CBMS cash programs and the Child Welfare Statewide Automated Tracking System (Trails) for Fiscal Year 2013. The Department plans to fully implement this recommendation by June 2014.

(Classification of Finding: Deficiency in Internal Control.)

Single Audit Report and Rec. No.	Recommendation	Disposition
2010-91	Strengthen controls over the Low Income Energy Assistance Program, through improved training, county monitoring, and supervisory review processes, to ensure that eligibility is determined in a timely manner, that benefit amounts are calculated correctly, and that complete and accurate documentation is maintained in the case files.	Partially implemented. See current year Recommendation No. 2013-48.
2010-94	Work with the Governor's Office of Information Technology to improve the Low-Income Energy Assistance Program (LEAP) system's general computer controls by (a) generating, reviewing, and retaining application and system activity logs (i.e., audit logs) to identify and investigate anomalous activity at the application level and monitoring successful and unsuccessful log-in attempts at the Top Secret level; (b) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (c) identifying and documenting LEAP user profiles that, when combined, provide incompatible system privileges; (d) identifying and updating the IT policies and procedures that are outdated; (e) ensuring that all users, prior to gaining access to the LEAP system, receive introductory system level training and have read and acknowledged the Department's statement of compliance; (f) encrypting all data transmissions containing sensitive data, including user credentials; and (g) documenting a business continuity plan.	Implemented.
2009-101	Continue to work with the counties to ensure that applications for SNAP/Food Assistance benefits are processed within federal and state requirements.	Implemented and ongoing. The Department has substantially implemented this recommendation by ensuring that the number of applications processed from year to year have continued to increase and that processing timelines are substantially within federal and state requirements for SNAP/Food Assistance benefits.

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2008-16

Strengthen controls over the Colorado Electronic Benefits Transfer (EBT) system by (a) developing a plan with established project milestones for implementing all User Control Considerations contained in the SAS 70 Report of JP Morgan's EBT transaction processing; (b) working with JP Morgan to ensure EBT system password parameters comply with State Cyber Security Policies and Department requirements; (c) ensuring that only authorized EBT security administrators have the ability to add new users and that EBT users are only added after receipt of an authorized access request form; (d) updating Department procedures to require counties to immediately notify the EBT security administration group of all terminations and transfers; (e) performing periodic reviews of EBT users, in conjunction with the counties, to ensure terminated users are identified and access levels for current employees remain appropriate; (f) working with JP Morgan to identify and correct problems with its automated control for suspending inactive user accounts; and (g) working with JP Morgan to segregate the recipient eligibility and EBT card authorization and issuance functions at the 25 counties identified in the report.

Implemented.

Single Audit Report and Rec. No.	Recommendation	Disposition
2007-95	Improve its oversight of the foster parent certification process by (a) requiring county departments of human/social services and child placement agencies to conduct periodic (e.g., annual) desk audits of their certified foster parents to ensure that the parents meet all applicable requirements and that their qualifications are documented in their files, (b) developing and applying sanctions when the Department finds discrepancies between county and child placement agency (CPA) attestations and actual foster parent qualifications, (c) requiring that county departments of human/social services provide Family Service Plan information to child placement agencies with which they have placed children and ensuring that county-certified foster parents also receive Family Service Plan information, and (d) working with county departments of human/social services to develop a solution for providing relevant child information to foster parents without violating confidentiality requirements.	Implemented.
Department of Labor and Employment		
2012-12	Institute a reconciliation process of expected-to-actual interest expense incurred throughout the year and at fiscal year-end to ensure that interest expense is properly stated within the financial statements.	Not implemented. See current year Recommendation No. 2013-10. (Classification of Finding: Significant Deficiency.)
2012-51	Improve the level of documentation that is maintained to demonstrate that required cross-checks of Unemployment Insurance claimant data are performed against the National Database of New Hires.	Implemented.

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-52

The Department of Labor and Employment (Department) and the Governor's Office of Information Technology (OIT) should improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff.

- a. - b. Implemented.
- c. - d. Deferred. The Department of Labor and Employment and the Governor's Office of Information Technology plan to implement this part of the recommendation by the December 2016 implementation date.
- e. Implemented.

(Classification of Finding: Significant Deficiency.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-53
and
2011-55

Ensure that unemployment insurance (UI) claimants meet the requirements of House Bill 06S-1023 and federal law for affirming their lawful presence in the United States by (a) requiring all claimants to provide the number of their valid Colorado driver's license or Colorado identification card, or a copy of other documents acceptable under House Bill 06S-1023, before paying benefits. In addition, the Department should establish a process to collect acceptable forms of identification other than a Colorado driver's license or identification card and provide claimants with instructions on the application for submitting this documentation and (b) establishing procedures to verify that the person applying for UI benefits is the same person depicted by the identification number or document that the person provides on his or her application. These procedures could include verifying all Colorado driver's license and identification numbers provided by claimants using Department of Revenue records. If necessary, the Department should seek legal counsel from the Office of the Attorney General to clarify the procedures that the Unemployment Insurance Program must follow to satisfy House Bill 06S-1023 while complying with federal requirements.

Implemented.

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

Department of Natural Resources

2012-13

The State Board of Land Commissioners (Board) should ensure that the State's financial information is accurate and complete by (a) establishing and implementing procedures for identification of values associated with donated land and other assets; (b) recording the proper asset value of all the land it owns in the Colorado Financial Reporting System (COFRS), the State's accounting system, timely; and (c) once donated land and other assets are valued, implementing a process to reconcile the Board's asset information with COFRS.

- a. Deferred. The Department plans to implement this part of the recommendation by the December 2013 implementation date.
- b. Partially implemented. The Department recorded land purchases made by the Department during Fiscal Year 2013. However, the Department continues to evaluate historical cost information for past land acquisitions made by the Department. The Department plans to fully implement this part of the recommendation by December 2013.
- c. Deferred. The Department plans to implement this part of the recommendation by the December 2013 implementation date.

(Classification of Finding: Significant Deficiency.)

2012-14

The State Board of Land Commissioners should improve its controls over the management company's activity by (a) assigning accounting staff the responsibility of reviewing the management company's financial reports and recording all financial activity in the Colorado Financial Reporting System (COFRS) on a monthly basis; (b) establishing and implementing policies and procedures to record gross revenue and expenditure amounts, including revenue earned and expenditures incurred, related to its commercial properties; (c) communicating with the Department of Natural Resources Controller to obtain guidance on the appropriate contract type for its current and future contracts, and to ensure that it follows the State's contract review and approval processes; and (d) obtaining approval for all bank accounts that its management company utilizes and obtaining prior approval on all types of bank accounts it opens in the future.

- a. - b. Implemented.
- c. Deferred. The Department plans to implement this part of the recommendation by December 2013.
- d. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2011-58

The Division of Wildlife (the Division) should improve controls over the federal Fish and Wildlife Cluster Program to ensure compliance with federal suspension and debarment requirements by (a) verifying all counterparties from which goods or services are purchased against the Excluded Parties List System (EPLS) when federal funding is being utilized, and (b) maintaining documentation to support that verification procedures were performed to ensure proper monitoring.

Implemented.

Department of Personnel & Administration

2012-15

Ensure that the Office of the State Controller (OSC) works with the State's higher education institutions to ensure that all information necessary for the OSC to compile the budget-to-actual schedules within the State's Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board standards and state regulations is obtained and incorporated into the schedules.

Deferred. The OSC plans to implement this recommendation by December 2015, after the State's new accounting system is implemented. The OSC believes that the new accounting system will allow for the automated compiling of higher education tuition and fee funding amounts.

(Classification of Finding: Significant Deficiency.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-16

The Department of Personnel & Administration (Department) and the Governor's Office of Information Technology (OIT) should improve the Colorado Personnel Payroll System's (CPPS) general computer controls by (a) implementing encryption controls over passwords and the file where passwords are stored; (b) implementing periodic user access reviews, requiring supervisors to verify the accuracy and relevance of user access for the employees they supervise, and ensuring that users who do not need access are removed in a timely manner; (c) generating and implementing logon banners for CPPS; (d) conducting a review of all data transmissions related to CPPS and ensuring that sensitive data are encrypted during internal and external transmissions; (e) conducting a review of all interfaces related to CPPS and ensuring that interfaces are identified, documented, and reviewed on a periodic basis, and ensuring that security controls are enforced and that personnel are identified and held accountable for managing these interfaces; (f) updating the CPPS disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in Colorado Cyber Security Policies; (g) ensuring that the disaster recovery plan is tested, gaps identified are mitigated, and the required infrastructure components to restore the system are in place; (h) ensuring that backup documentation is complete and procedures are in place to back up all critical components of the CPPS environment, such as interfaces; and (i) developing a succession plan for key IT positions responsible for maintaining CPPS.

- a. Deferred. The Department and OIT plan to implement this part of the recommendation by the June 2014 implementation date.
- b. Partially implemented. The Department implemented a process for staff within Central Payroll Services to conduct quarterly reviews of CPPS users in late Fiscal Year 2013. However, staff did not fully complete one of these reviews by the end of Fiscal Year 2013. The Department and OIT plan to fully implement this part of the recommendation by the June 2014 implementation date.
- c. Deferred. The Department and OIT plan to implement this part of the recommendation by the June 2014 implementation date.
- d. Deferred. The Department and OIT plan to implement these parts of the recommendation by the December 2014 implementation date.
- e. Deferred. The Department and OIT plan to implement these parts of the recommendation by the December 2014 implementation date.
- f. Deferred. The Department and OIT plan to implement these parts of the recommendation by the December 2014 implementation date.
- g. Deferred. The Department and OIT plan to implement these parts of the recommendation by the December 2014 implementation date.
- h. Deferred. The Department and OIT plan to implement this part of the recommendation by the December 2013 implementation date.
- i. Implemented.

(Classification of Finding: Significant Deficiency.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-17
and
2011-14

Improve payroll controls by (a) working with the Department's Central Payroll division and the Governor's Office of Information Technology, to determine if changes can be made to the Colorado Personnel and Payroll System (CPPS) to ensure the methods used by CPPS to calculate payroll adjustments are consistent with State Personnel Rules; (b) if changes cannot be made to CPPS, based on the results of part (a), calculating future unpaid leave adjustments in accordance with State Personnel Rule 5-21 using the annualized hourly rate; and (c) developing and documenting procedures to ensure Human Resources Unit staff identify and enter unpaid leave hours on a timely basis.

- a. - b. Partially implemented. The Department determined that it was not economically feasible to make changes to the CPPS system. Therefore, the Department plans to request a change to the State Personnel Rules to use the monthly hourly rate for the calculation to be consistent with the calculations done by CPPS. The Department anticipates that the rule change will be effective as of January 1, 2014.
- c. Implemented in Fiscal Year 2012.

(Classification of Finding: Significant Deficiency.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2010-31

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

- a. - d. Implemented in Fiscal Year 2011.
- e. Implemented.
- f. Partially implemented. The Department did not fully implement this part of the recommendation due to system limitations. The Department and OIT have implemented a monthly review of daily activity logs for the CUBS system. However, the information in the daily activity logs is very limited and cannot completely fulfill the requirements of this recommendation. The Department indicates that it will pursue technological solutions to fully implement this part of the recommendation by May 2014.
- g. Implemented in Fiscal Year 2011.
- h. Implemented in Fiscal Year 2012.
- i. Implemented in Fiscal Year 2012.
- j. - k. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

Department of Public Health and Environment

2012-54	The Department of Public Health and Environment (Department) and the Governor's Office of Information Technology (OIT) should remediate system issues and improve system security to improve the Compass system's general computer controls by (a) conducting regular Compass system security reviews at least bi-annually. These system security reviews should include, but not be limited to, conducting port scans of the system and reviewing operating system patches; (b) aligning the Department's disaster recovery plan with USDA and state cyber security policies; (c) developing a written policy that addresses maintaining an inventory of all WIC and Compass assets, conducting and retaining the results of bi-annual inventory reviews, and creating a service-level agreement that meets USDA requirements; (d) creating a mechanism to periodically validate user access at clinics; and (e) ensuring adequate segregation of duties at the clinic level, according to USDA requirements.	a. Implemented. b. Deferred. The Department and OIT plan to implement this part of the recommendation by the July 2013 implementation date. c. - e. Implemented. (Classification of Finding: Deficiency in Internal Control.)
2012-55	Improve controls over compliance with federal Procurement, Suspension, and Debarment requirements for the Superfund program by including suspension and debarment language in all contracts that are covered by these rules, or by maintaining documentation to support that it performed other acceptable verification procedures.	Partially implemented. See current year Recommendation No. 2013-78.
2012-56	Ensure it complies with federal requirements by developing and implementing a supervisory review process over all federally required Transparency Act reports for the Special Supplemental Nutrition Program for Women, Infants, and Children.	Partially implemented. The Department developed a new policy/procedure for the supervisory reviews over all federally required reports the Department prepares and submits for its federal grants in Fiscal Year 2013 that will be implemented in Fiscal Year 2014. The Department plans to fully implement this recommendation by July 2013. (Classification of Finding: Deficiency in Internal Control.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2012-57	Develop a policy to perform a supervisory review over all progress reports submitted for the Centers for Disease Control and Prevention's Investigations and Technical Assistance Program, and to maintain documentation of all supervisory reviews performed.	Partially implemented. The Department developed a new policy/procedure for the supervisory review over all federally required reports the Department prepares and submits for its federal grants in Fiscal Year 2013 that will be implemented in Fiscal Year 2014. The Department plans to fully implement this recommendation by July 2013.

(Classification of Finding: Deficiency in Internal Control.)

Department of Revenue

2012-18	Ensure that the Medical Marijuana Enforcement Division establishes and adopts written internal control policies and procedures for its various business processes. These policies and procedures should ensure that (a) reconciliations over cash and revenue collections are properly performed and documented and that all discrepancies are investigated timely, (b) revenue is recognized when earned, (c) there is adequate segregation of duties among the various functions involved with receiving and recording cash, and (d) assets are properly tagged and tracked.	a. - c. Implemented. d. Partially implemented. The Department ensured that the Division prepared a tracking list of its fixed assets during Fiscal Year 2013. However, we found three instances in which fixed assets were not updated with their current location on the tracking sheet. In addition, the division plans to hire a technical writer to draft internal policies and procedures for non fixed assets by October 1, 2013. The Department plans to fully implement this part of the recommendation by October 2013.

(Classification of Finding: Deficiency in Internal Control.)

2012-19	Improve its internal controls over expenditures made using procurement cards by (a) ensuring that staff members consistently follow the Department-wide procurement card guidelines as well as ensuring that the Medical Marijuana Enforcement Division's staff follow its procurement card procedures, including documenting approved Purchase Request Forms and (b) ensuring that staff members conduct reviews and sign off within the required timeframes and send the statements to the Accounting and Financial Services Section timely.	Implemented.

Single Audit Report and Rec. No.	Recommendation	Disposition
2012-20 and 2011-18	Improve its identification of first-time severance taxpayers by accessing and using oil and gas production and permitting data available through the Department of Natural Resources to verify that those subject to severance taxation have filed a tax.	Implemented.
2010-36	Work with the Governor's Office of Information Technology (OIT) to improve the Revenue Accounting System system's general computer controls by (a) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and by linking the human resources and user access management functions to ensure that access for terminated users is removed in a timely manner; (b) reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and inappropriate attempts to access the system; and (c) implementing consistent user access management procedures to ensure that, prior to gaining access to the relevant information systems, a user's access request forms are authorized, users sign the Department's statement of compliance forms, and the access request forms are retained for the time frame required by State Cyber Security Policies.	a. Implemented in Fiscal Year 2012. b. No longer applicable. The Department retired the Revenue Accounting System (RAS) in October 2012 when it converted the related data to its current tax system. c. Implemented in Fiscal Year 2011.
2010-38	Work with OIT to improve GenTax's general computer controls by (a) reviewing audit rules on a periodic basis to ensure that logging meets federal and state requirements; (b) hardening system configuration settings for GenTax, as recommended under separate cover; and (c) documenting a disaster recovery plan that incorporates all components listed in State Cyber Security Policies and testing the plan on a regular basis.	a. Implemented. b. Implemented in Fiscal Year 2012. c. Partially implemented. The Department has developed a disaster recovery plan, but has not tested the plan. The Department plans to fully implement this part of the recommendation by July 2014.

(Classification of Finding: Deficiency in Internal Control.)

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2010-39

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

- a. Partially Implemented. See current year Recommendation No. 2013-17
- b. Partially implemented. See current year Recommendation No. 2013-17
- c. Not implemented. See current year Recommendation No. 2013-17.
- d. Not implemented. See current year Recommendation No. 2013-17.
- e. Implemented in Fiscal Year 2011.
- f. Partially implemented. See current year Recommendation No. 2013-17.

**Single Audit
Report and
Rec. No.**

Recommendation

Disposition

2008-44	Strengthen its information systems controls over the Income Tax, Revenue Accounting, and Severance Tax Systems related to network configuration and management, application development and change management, and user access management by (a) immediately addressing the network and configuration management issues we identified in the audit and provided to the Department under separate cover; (b) developing and implementing a formalized application development and change management process for its mainframe-based applications; (c) performing regression and user acceptance testing on changes to source code prior to moving the code into production; (d) identifying the production libraries containing the source code for the mainframe-based applications and ensuring access to those libraries is limited; (e) requiring management to perform a periodic review of source code changes to ensure that only authorized and appropriate changes are implemented into production; and (f) developing and implementing a formalized user access management program, including periodically producing and reviewing a list of current system users and linking the human resources and user access management functions.	a. Implemented in Fiscal Year 2009. b. Implemented in Fiscal Year 2011. c. No longer applicable. The Department retired the Revenue Accounting System (RAS) in October 2012 when it converted the related data to its current tax system. d. Implemented in Fiscal Year 2011. e. - f. No longer applicable. The Department retired the Revenue Accounting System (RAS) in October 2012 when it converted the related data to its current tax system.

Department of State

2010-44	Ensure that monthly payroll reconciliations are accurate and complete by (a) ensuring that payroll adjustments have adequate supporting documentation and are mathematically accurate and (b) strengthening its existing supervisory review process to ensure that calculation errors and instances in which supporting documentation is lacking are identified and corrected prior to payment.	Implemented.

This page intentionally left blank



December 13, 2013

**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 (the State), as of and for the year ended June 30, 2013, 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 13, 2013.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units and University Physicians Inc., a blended component unit, as described in our report on the State of Colorado's financial statements. This report includes our consideration of 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. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. The financial statements of the University of Colorado Foundation, Colorado State University Foundation, Colorado School of Mines Foundation, discretely presented component units, and University Physicians Inc., a blended component unit, were audited in accordance with auditing standards generally accepted in the United States but were not audited in accordance with *Government Auditing Standards*, and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the University of Colorado Foundation, Colorado State University Foundation, Colorado School of Mines Foundation, discretely presented component units, and University Physicians Inc., a blended component unit.

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



We Set the Standard for Good Government

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 of Colorado's internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Colorado'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; therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the Schedule of Findings and Questioned Costs, as listed in the table of contents, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies as Recommendation Nos.: 2013-1 through 11, 13 through 18, and 28.

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 following deficiency described in the Schedule of Findings and Questioned Costs to be a material weakness Recommendation No. 2013-5.

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 following deficiencies described in the Schedule of Findings and Questioned Costs to be significant deficiencies: Recommendation Nos. 2013-1 through 4, 6 through 11, 13 through 18, and 28.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Colorado'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

State of Colorado's Response to Findings

The State of Colorado's response to the findings identified in our audit is described in the Schedule of Findings and Questioned Costs. The State of Colorado'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.

This report is intended solely for the information and use of the Legislative Audit Committee, management, specified legislative or regulatory bodies, federal awarding agencies, and pass through entities and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

A handwritten signature in black ink, appearing to read "K. Frank". The signature is stylized with a large, looped "K" and a trailing flourish.

Denver, Colorado

December 13, 2013

This page intentionally left blank



December 13, 2013

**Report on Compliance for each Major Program;
Report on Internal Control over Compliance; and
Report on Schedule of Expenditures of Federal Awards
Required by OMB Circular A-133**

Members of the Legislative Audit Committee:

State of Colorado

Report on Compliance for Each Major Federal Program

We have audited the State of Colorado's compliance with the types of compliance requirements described in the Office of Management and Budget's (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State of Colorado's major federal programs for the year ended June 30, 2013. The State of Colorado's major federal programs are identified in the Summary of Auditor's Results within Section I. Report Summary, of this report.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Colorado's major federal programs based on our audit of the types of compliance requirements described in OMB *Circular A-133 Compliance Supplement*. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB *Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Colorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



We Set the Standard for Good Government

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 of Colorado's compliance.

Basis for Qualified Opinion on the Major Programs

As described in the Schedule of Findings and Questioned Costs, the State of Colorado did not comply with requirements regarding

- CFDA Nos. 10.551, 10.561; Supplemental Nutrition Assistance Program (SNAP), State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster); Activities Allowed or Unallowed, Allowable Cost/Cost Principles, Subrecipient Monitoring; Recommendation No. 2013-45.
- CFDA No. 14.871; Section 8 Housing Choice Vouchers (Housing Voucher Cluster); Reporting; Recommendation No. 2013-76.
- CFDA Nos. 84.063, 84.268; Federal Pell Grant Program (PELL), Federal Direct Student Loans (DIRECT Loan) (Student Financial Aid Cluster); Special Tests and Provisions; Recommendation No. 2013-37.
- CFDA No. 84.126; Rehabilitation Services - Vocational Rehabilitation Grants to States;
 - Activities Allowed or Unallowed; Recommendation Nos.: 2013-50 through 52, 54, 55, 57, and 59 through 62.
 - Allowable Costs/Cost Principles; Recommendation Nos.: 2013-50 through 52, 57, and 59 through 62.
 - Eligibility; Recommendation Nos.: 2013-50 through 55, 57 through 59, 61, and 62.
 - Procurement and Suspension and Debarment; Recommendation No. 2013-65.
- CFDA Nos. 84.377, 84.388; School Improvement Grants; School Improvement Grants, Recovery Act (School Improvement Grants Cluster); Reporting; Recommendation No. 2013-19.
- CFDA No. 93.558; Temporary Assistance for Needy Families (TANF Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring; Recommendation No. 2013-46.
- CFDA No. 93.702; National Center for Research Resources, Recovery Act Construction Support (Research and Development Cluster); Davis-Bacon Act; Recommendation No. 2013-38.
- CFDA No. 93.778; Medical Assistance Program (Medicaid Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Special Tests and Provisions; Recommendation No. 2013-34.

Compliance with such requirements is necessary, in our opinion, for the State of Colorado to comply with the requirements applicable to these programs.

Qualified Opinion on the Major Programs

In our opinion, except for the noncompliance described in the previous section, the State of Colorado complied, in all material respects with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect, for the year ended June 30, 2013, on the following programs:

- Supplemental Nutrition Assistance Program Cluster
- Housing Voucher Cluster
- Student Financial Aid Cluster
- Rehabilitation Services-Vocational Rehabilitation Grants to States
- School Improvement Grants Cluster
- Temporary Assistance for Needy Families Cluster
- Research and Development Cluster
- Medicaid Cluster

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Colorado, complied, in all material respects, with the types of compliance requirements described in OMB *Circular A-133 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 section within Section I. Report Summary, of this report for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB *Circular A-133* and which are described in the Schedule of Findings and Questioned Costs as Recommendation Nos.: 2013-20, 21, 23 through 33, 35, 36, 39 through 42, 44, 47 through 49, 56, 63, 64, 66, 70 through 75, and 78. Our opinion on each major federal program is not modified with respect to these matters.

The State of Colorado's response to the noncompliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The State of Colorado's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the State of Colorado 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 of Colorado'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 OMB *Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Colorado's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies; 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 other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control 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 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 Schedule of Findings and Questioned Costs as Recommendation Nos. 2013-19, 34, 35, 45, 46, 50 through 55, 59 through 62, and 76 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 Schedule of Findings and Questioned Costs as Recommendation Nos. 2013-20 through 33, 36 through 44, 47 through 49, 56 through 58, 63 through 75, 77, and 78 to be significant deficiencies.

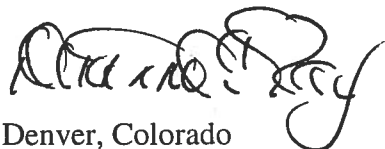
The State of Colorado's response to the internal control over compliance findings identified in our audit are described in the Schedule of Findings and Questioned Costs. The State of Colorado's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance, and the results of that testing based on the requirements of OMB *Circular A-133*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB *Circular A-133*

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado, as of and for the fiscal year ended June 30, 2013, and have issued our report thereon dated December 13, 2013. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB *Circular A-133*, and is not a required part of the 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 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 financial statements or to the 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 financial statements as a whole.

This report is intended solely for the information and use of the Legislative Audit Committee, management, specified legislative or regulatory bodies, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

A handwritten signature in black ink, appearing to read "Alma and [unclear]".

Denver, Colorado

December 13, 2013

This page intentionally left blank

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

A - UNCLUSTERED PROGRAMS

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PASS-THROUGH PROGRAMS FROM:

FIRST PIC CONSULTING
Unclassified Grants and Contracts

GFE 14.000 / .C-DEN-02370-T0001

256,577

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

256,577

0

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

256,577

0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

PASS-THROUGH PROGRAMS FROM:

A.I. SOLUTIONS

Unclassified Grants and Contracts

GFB 43.000 / .OCG5620B

94,205

0

BALL AEROSPACE

Unclassified Grants and Contracts

GFB 43.000 / .LS10285C

77,473

0

Unclassified Grants and Contracts

GFB 43.000 / .PO 09DLB10028

848,745

0

CALIFORNIA INSTITUTE OF TECHNOLOGY

Unclassified Grants and Contracts

GFB 43.000 / .2-1092872

76,653

0

CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE

Unclassified Grants and Contracts

GFB 43.000 / .OCG5619B

143,128

20,000

Unclassified Grants and Contracts

GFB 43.000 / .TASK ORDER A

421,496

0

CSS-DYNAMAC

Unclassified Grants and Contracts

GFB 43.000 / .AMES-RT-069

728,719

0

GEORGE MASON UNIVERSITY

Unclassified Grants and Contracts

GFB 43.000 / .E2018071

12,822

0

GEORGIA INSTITUTE OF TECHNOLOGY

Unclassified Grants and Contracts

GFB 43.000 / .RC579-G1

40,693

0

JACOBS TECHNOLOGY, INC.

Unclassified Grants and Contracts

GFC 43.000

11,652

0

JET PROPULSION LABORATORY

Unclassified Grants and Contracts

GFB 43.000 / .1'471912

3,425

0

Unclassified Grants and Contracts

GFB 43.000 / .1374788

18,491

0

Unclassified Grants and Contracts

GFB 43.000 / .1390432

102,892

0

Unclassified Grants and Contracts

GFB 43.000 / .1394511

157,689

0

Unclassified Grants and Contracts

GFB 43.000 / .1397081

(7,619)

0

Unclassified Grants and Contracts

GFB 43.000 / .1413330

37,301

0

Unclassified Grants and Contracts

GFB 43.000 / .1423597

(1,042)

0

Unclassified Grants and Contracts

GFB 43.000 / .1424124

(8,174)

0

ARRA

Unclassified Grants and Contracts

GFB 43.000 / .1427731

28,125

0

Unclassified Grants and Contracts

GFB 43.000 / .1432844

4,391

0

Unclassified Grants and Contracts

GFB 43.000 / .1432857

6,481

0

Unclassified Grants and Contracts

GFB 43.000 / .1439221

1,902

0

Unclassified Grants and Contracts

GFB 43.000 / .1440362

30,226

0

Unclassified Grants and Contracts

GFB 43.000 / .1441459

(2,356)

0

Unclassified Grants and Contracts

GFB 43.000 / .1442206

129

0

Unclassified Grants and Contracts

GFB 43.000 / .1443525

363,646

0

Unclassified Grants and Contracts

GFB 43.000 / .1444514

2,309

0

Unclassified Grants and Contracts

GFB 43.000 / .1450164

208,974

0

Unclassified Grants and Contracts

GFB 43.000 / .1453688

12,541

0

Unclassified Grants and Contracts

GFB 43.000 / .1459409

483,722

0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Unclassified Grants and Contracts	GFB	43.000 / .1464917	49,283	0
Unclassified Grants and Contracts	GFB	43.000 / .1465194	14,946	0
Unclassified Grants and Contracts	GFB	43.000 / .1465407	18,591	0
Unclassified Grants and Contracts	GFB	43.000 / .1467206	137,588	0
Unclassified Grants and Contracts	GFB	43.000 / .1471988	1,654	0
Unclassified Grants and Contracts	GFB	43.000 / .1472363	1,491	0
Unclassified Grants and Contracts	GFB	43.000 / .RSA 1472436	233	0
JOHNS HOPKINS UNIVERSITY				
Unclassified Grants and Contracts	GFB	43.000 / .943276	44,405	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY				
Unclassified Grants and Contracts	GFB	43.000 / .5710002568	36,796	0
NATIONAL SPACE GRANT FOUNDATION				
Unclassified Grants and Contracts	GFB	43.000 / .2013-ESMD-XHAB-01	41,948	0
NORTHWEST RESEARCH ASSOCIATES INC				
Unclassified Grants and Contracts	GFB	43.000 / .NWRA-11-S-139	61,350	0
NUVOTRONICS, LLC				
Unclassified Grants and Contracts	GFB	43.000 / .OCG5328B	29	0
PLANETARY SCIENCE INSTITUTE				
Unclassified Grants and Contracts	GFB	43.000 / .1241	644	0
PRINCETON UNIVERSITY				
Unclassified Grants and Contracts	GFB	43.000 / .1693	18,416	0
RICE UNIVERSITY				
Unclassified Grants and Contracts	GFB	43.000 / .R53121	60,648	0
SCIENCE SYSTEMS & APPLICATIONS INC				
Unclassified Grants and Contracts	GFB	43.000 / .21101-12-019	39,676	0
SIERRA NEVADA CORPORATION				
Unclassified Grants and Contracts	GFB	43.000 / .OCG5315B/S10CMG055	15,584	0
SIMMETRIX				
Unclassified Grants and Contracts	GFB	43.000 / .BEE104	7,838	0
SOUTHWEST RESEARCH INSTITUTE				
Unclassified Grants and Contracts	GFB	43.000 / .699050X	89,998	0
Unclassified Grants and Contracts	GFB	43.000 / .A99168JD	181,317	0
Unclassified Grants and Contracts	GFB	43.000 / .B99020JD	(1,523)	0
Unclassified Grants and Contracts	GFB	43.000 / .D99075JD	9,714	0
Unclassified Grants and Contracts	GFB	43.000 / .E99029JD	43,411	99,940
Unclassified Grants and Contracts	GFB	43.000 / .E99047DB	60,288	0
Unclassified Grants and Contracts	GFB	43.000 / .F99039MO	147,328	0
SPACE TELESCOPE SCIENCE INSTITUTE				
Unclassified Grants and Contracts	GFB	43.000 / .HST-AR-12641.01-A	56,595	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-AR-12643.06-A	399	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-AR-12814.01-A	9,892	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-AR-12825.01-A	560	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12361.01-A	6,759	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12464.01-A	4,718	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12501.07-A	12,380	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12505.02-A	500	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12505.05-A	793	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12542.01-A	51,635	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12566.01-A	8,970	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12567.01-A	81,639	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12572.02-A	32,020	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12609.02-A	2,406	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12612.01-A	18,434	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12745-01-A	467	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12758.01-A	720	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12816.01-A	7,155	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-12876.01-A	309	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-13008.01-A	3,050	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-GO-13032.02-A	554	0
Unclassified Grants and Contracts	GFB	43.000 / .HST-HF-51306.01-A	84,900	0
STANFORD UNIVERSITY				
Unclassified Grants and Contracts	GFB	43.000 / .14693050-26967A	49,866	0
STONE AEROSPACE/PSC, INC. (SAS)				
Unclassified Grants and Contracts	GFB	43.000 / .OCG5582B	70,778	0
TDA RESEARCH INC				
Unclassified Grants and Contracts	GFB	43.000 / .JN.4461.UCB.12.01	31,184	0
Unclassified Grants and Contracts	GFB	43.000 / .JN.4660.UCB.12.02	35,557	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
TELEDYNE BROWN ENGINEERING							
Unclassified Grants and Contracts				GFB	43.000 / .PO 00076254	19,069	0
UNIVERSITIES SPACE RESEARCH ASSOCIATION							
Unclassified Grants and Contracts				GFB	43.000 / .NAS2-97001	2,190	0
Unclassified Grants and Contracts				GFB	43.000 / .SOF-0054	23,766	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH							
Unclassified Grants and Contracts				GFB	43.000 / .S09-78765	6,609	0
Unclassified Grants and Contracts				GFB	43.000 / .S10-78875	14,377	0
UNIVERSITY OF ARIZONA							
Unclassified Grants and Contracts				GFB	43.000 / .75678	8,409	0
Unclassified Grants and Contracts				GFB	43.000 / .Y603254	296,070	0
UNIVERSITY OF CALIFORNIA BERKELEY							
Unclassified Grants and Contracts				GFB	43.000 / .7448	636,224	0
UNIVERSITY OF CALIFORNIA AT IRVINE							
Unclassified Grants and Contracts				GFB	43.000 / .2009-2294	59,527	0
Unclassified Grants and Contracts				GFB	43.000 / .2010-2482	88,352	0
UNIVERSITY OF CENTRAL FLORIDA							
Unclassified Grants and Contracts				GFB	43.000 / .66016018-02	112,911	8,995
UNIVERSITY OF MICHIGAN							
Unclassified Grants and Contracts				GFB	43.000 / .3'002616166	18,964	0
UNIVERSITY OF MINNESOTA							
Unclassified Grants and Contracts				GFB	43.000 / .X5336545103	162,221	0
UNIVERSITY OF NEW HAMPSHIRE							
Unclassified Grants and Contracts				GFB	43.000 / .PZ07064	1,333,267	63,091
UNIVERSITY OF TEXAS AT AUSTIN							
Unclassified Grants and Contracts				GFB	43.000 / .UTA12-000610	65,859	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						8,400,347	192,026
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						8,400,347	192,026
SUBTOTAL						8,656,924	192,026

DEPARTMENT OF AGRICULTURE							
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE							
DIRECT FROM:							
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE							
Market News				BAA	10.153 / 10.12-25-A-2114	12,395	0
Federal-State Marketing Improvement Program				BAA	10.156 / 10.12-25-G-1106	19,034	0
Federal-State Marketing Improvement Program				BAA	10.156 / 10.none	2,659	0
Market Protection and Promotion				BAA	10.163 / 10.12-25-A-4429	31,945	0
Market Protection and Promotion				BAA	10.163 / 10.12-25-A-5162	143,607	0
Market Protection and Promotion				BAA	10.163 / 10.12-25-A-5211	46,091	0
Market Protection and Promotion				BAA	10.163 / 10.12-25-A-5237	126,418	0
Market Protection and Promotion				BAA	10.163 / 10.12-25-A-5411	39,806	0
Specialty Crop Block Grant Program- Farm Bill				BAA	10.170 / 10.12-25-B-0911	8,279	61,125
Specialty Crop Block Grant Program- Farm Bill				BAA	10.170 / 10.12-25-B-1056	0	78,896
Specialty Crop Block Grant Program- Farm Bill				BAA	10.170 / 10.12-25-B-1216	218,059	280,268
Specialty Crop Block Grant Program- Farm Bill				BAA	10.170 / 10.12-25-B-1449	891	44,018
SUBTOTAL DIRECT FROM:						649,184	464,307
PASS-THROUGH PROGRAMS FROM:							
Be Local Northern Colorado							
Farmer's Market Promotion Program				GGB	10.168 / 10.11-2467-06	17,822	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						17,822	0
SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE						667,006	464,307
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE							
PASS-THROUGH PROGRAMS FROM:							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY						
MAJOR SUBDIVISION OF FEDERAL AGENCY						
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
North Carolina State University						
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.2010-0640-04	9,471	0	
University of Nebraska						
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.25-6235-0205-007	1,081	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				10,552	0	
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				10,552	0	
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE						
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.1021500036	812	0	
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.11020000009	90,725	0	
Plant and Animal Disease, Pest Control, and Animal Care	*	PBA	10.025 / 10.11020000009	15,308	0	
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.1197081504CA	54,128	0	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-8508-0013-CA	175,157	54,285	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-8508-1580-CA	9,386	0	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-8508-1607-CA	0	13,348	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-8508-1610-CA	0	5,000	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-9100-1342-CA	8,972	0	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-9708-2115-CA	138,172	0	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-9708-2116-CA	15,285	0	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-9708-2117-CA	104,518	6,372	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-9708-2158-CA	9,000	9,000	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.13-8508-0013-CA	29,048	0	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.13-9708-2115-CA	38,402	0	
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.13-9708-2206-CA	42,940	0	
Wildlife Services		FAA	10.028	2,961	0	
Wildlife Services		BAA	10.028 / 10.12-7308-5679-CA	36,936	0	
Wildlife Services		BAA	10.028 / 10.13-7308-5679-CA	20,647	0	
SUBTOTAL DIRECT FROM:				792,397	88,005	
PASS-THROUGH PROGRAMS FROM:						
Washington State University						
Wildlife Services		GGB	10.028 / 10.117852 G003011	7,763	0	
Wildlife Services		GGB	10.028 / 10.120054 G003128	1,273	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				9,036	0	
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				801,433	88,005	
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE						
Animal Health and Disease Research		GGB	10.207	292,025	0	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2008-38420-04753	16,875	0	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2010-38420-20367	47,245	0	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2011-38420-20085	78,234	0	
Higher Education Challenge Grants		GTA	10.217	1,000	0	
Higher Education Challenge Grants		GGB	10.217 / 10.2011-38411-30548	16,387	0	
Hispanic Serving Institutions Education Grants (B) -		GJH	10.223	142,429	0	
Agriculture and Food Research Initiative (AFRI)		GSA	10.310 / 10.L08AC13284	18,000	0	
Cooperative Extension Service		GGB	10.500	4,209,187	0	
Cooperative Extension Service		GGB	10.500 / 10.2010-41533-21679	3,455	0	
Cooperative Extension Service		GGB	10.500 / 10.2011-46100-31139	30,989	9,662	
Cooperative Extension Service		GGB	10.500 / 10.2012-41210-20117	17,953	12,758	
SUBTOTAL DIRECT FROM:				4,873,779	22,420	
PASS-THROUGH PROGRAMS FROM:						
BAYLOR COLLEGE OF MEDICINE						
Agriculture and Food Research Initiative (AFRI)		GFE	10.310 / 10.101474061	114,540	0	
Cornell University						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.62583-9570	186,696	0
Kansas State University				
Grants for Agricultural Research, Special Research Grants	GGB	10.200 / 10.S11054	4,826	0
Grants for Agricultural Research, Special Research Grants	GGB	10.200 / 10.S11054.03	33,105	0
Integrated Programs	GGB	10.303 / 10.S09069	9,557	0
Homeland Security Agricultural	GGB	10.304 / 10.S13016	23,935	0
Cooperative Extension Service	GGB	10.500 / 10.S12011.01	68,099	0
Cooperative Extension Service	GGB	10.500 / 10.S13072	24,925	0
2012 Military 4-H Club Grant	GGB	10.S12140	9,010	0
MDM, INCORPORATED				
Small Business Innovation Research	GFC	10.212 / 10.PO #11000686	14,917	0
Michigan State University				
Grants for Agricultural Research_Competitive Research Grants	GGB	10.206 / 10.61-4281A	102,714	0
New Mexico State University				
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.Q01415	3,513	0
North Carolina State University				
Integrated Programs	GGB	10.303 / 10.2007-1982-01	16,640	0
Integrated Programs	GGB	10.303 / 10.2012-0144-01	50,217	0
North Dakota State University				
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.FAR-0015525-4	107,994	0
Oklahoma State University				
Integrated Programs	GGB	10.303 / 10.AB-5-67490-CSU	59,417	0
Purdue University				
Cooperative Extension Service	GGB	10.500 / 10.8000047656	135,953	0
Cooperative Extension Service	GGB	10.500 / 10.8000054849	42,483	0
Rutgers - State University of New Jersey				
Payments to Agricultural Experiment Stations Under the Hatch Act	GGB	10.203 / 10.2012-31200-06034	23,729	0
Texas A & M				
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.S110073	46,915	0
The Ohio State University				
Integrated Programs	GGB	10.303 / 10.60035244	68,008	0
UNIVERSITY OF KENTUCKY				
Grants for Agricultural Research_Competitive Research Grants	GFB	10.206 / 10.3048105203-09-196	15,964	0
UNIVERSITY OF WISCONSIN				
Agriculture and Food Research Initiative (AFRI)	GFB	10.310 / 10.435K912	6,177	0
University of California, Davis				
Grants for Agricultural Research, Special Research Grants	GGB	10.200 / 10.SA7482A	(19)	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.201015718-11	143,811	0
University of Georgia				
Specialty Crop Research Initiative	GGB	10.309 / 10.RR722-132/4692288	16,056	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.RE273-192/4693418	17,522	0
University of Illinois				
Cooperative Extension Service	GGB	10.500 / 10.2013-03058-01	17,687	0
University of Maryland				
Specialty Crop Research Initiative	GGB	10.309 / 10.2531702	105,911	0
University of Nebraska				
Integrated Programs	GGB	10.303 / 10.25-6331-0198-002	97,779	0
Beginning Farmer and Rancher Development Program	GGB	10.311 / 10.25-6341-0119-044	10,060	0
Cooperative Extension Service	GGB	10.500 / 10.25-6329-0059-803	8,317	0
University of North Carolina Greensboro				
Higher Education Challenge Grants	GGB	10.217 / 10.10-0319.3	10,275	0
University of Vermont				
Grants for Agricultural Research, Special Research Grants	GGB	10.200 / 10.25259 - Colorado	10,000	0
University of Washington				
Grants for Agricultural Research, Special Research Grants	GGB	10.200 / 10.603269	1,219	0
Grants for Agricultural Research, Special Research Grants	GGB	10.200 / 10.715644	9,903	0
Grants for Agricultural Research, Special Research Grants	GGB	10.200 / 10.742075	27,262	0
University of Wisconsin				
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.435K890	6,336	0
University of Wyoming				
Grants for Agricultural Research, Special Research Grants	GGB	10.200 / 10.1000758-CSU	112,423	0
Beginning Farmer and Rancher Development Program	GGB	10.311 / 10.1001063B	15,034	0
Utah State University				
Sustainable Agriculture Research and Education	GGB	10.215 / 10.080861058	13,808	16,554
Sustainable Agriculture Research and Education	GGB	10.215 / 10.090758006	8,151	0
Organic Agriculture Research and Extension Initiative	GGB	10.307 / 10.10075903	12	0
Cooperative Extension Service	GGB	10.500 / 10.090757008	0	11,452

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
Virginia Polytechnic Institute							
Higher Education Challenge Grants				GGB	10.217 / 10.320699-19019	6,973	0
Washington State University							
Beginning Farmer and Rancher Development Program				GGB	10.311 / 10.6002591	31,334	7,057
Cooperative Extension Service				GGB	10.500 / 10.108815 G003057	22,245	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						1,861,433	35,063
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE						6,735,212	57,483
DEPARTMENT OF AGRICULTURE							
DIRECT FROM:							
DEPARTMENT OF AGRICULTURE							
CYFAR-Family Leadership Training Institu				GGB	10.11-5869-04	6,663	0
Sustaining Profitability in Colorado Agr				GGB	10.11-IE-53102-036/FMMI4500	26,696	0
Air Pollution Related Values Sample Test				GGB	10.13-CR-11132422-029	5,129	0
Wildlife Planning & Implement FY11				PBA	10.658B05A1113	150,000	0
Wildlife Planning & Implement FY13				PBA	10.658B05A1302	30,000	0
SUBTOTAL DIRECT FROM:						218,488	0
PASS-THROUGH PROGRAMS FROM:							
ICF Incorporated, LLC							
Developing Science-Based Methods + Techn				GGB	10.2010-100643-001	363,265	0
Mississippi State University							
SET Subcontract				GGB	10.018000-340452-12	10,534	0
Northern Arizona University							
Adaptive Management for Landscape Scale				GGB	10.Subaward No ERI34KQ-01	4,400	0
University of Alabama							
Development of Cross Laminated Timber fo				GGB	10.11-JV-11111133-127-UA13-	11,654	0
University of California, Davis							
2013 IR-4 Western Region Ornamental Prog				GGB	10.11-7281-04	21	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						389,874	0
SUBTOTAL DEPARTMENT OF AGRICULTURE						608,362	0
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE							
DIRECT FROM:							
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE							
Voluntary Public Access and Habitat Incentive Program				PBA	10.093 / 10.AG27640C0002	531,322	0
State Mediation Grants				BAA	10.435 / 10. 5001840644739	13,770	0
State Mediation Grants				BAA	10.435 / 10. 500100840644739	10	0
SUBTOTAL DIRECT FROM:						545,102	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE						545,102	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE							
DIRECT FROM:							
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE							
Child and Adult Care Food Program (CACFP)				FAA	10.558	1,422,207	23,358,727
State Administrative Expenses for Child Nutrition				DAA	10.560	1,922,585	0
State Administrative Expenses for Child Nutrition				IHA	10.560	297,531	0
Team Nutrition Grants				DAA	10.574	33,656	52,251
SUBTOTAL DIRECT FROM:						3,675,979	23,410,978
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE						3,675,979	23,410,978
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE							
DIRECT FROM:							
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Special Supplemental Nutrition Program for Women, Infants, and Children			FAA	10.557	4,106,476	89,251,397
Senior Farmers Market Nutrition Program			IHA	10.576	12,796	0
ARRA-FY09WIC EBT Planning Grant			FAA	10.578	184,848	0
ARRA-SAM Implementation			FAA	10.578	(1,578)	0
WIC Grants To States (WGS)			FAA	10.578	1,683,967	0
Child Nutrition Discretionary Grants Limited Availability			DAA	10.579	883	0
Fresh Fruit and Vegetable Program			DAA	10.582	46,311	2,830,840
SUBTOTAL DIRECT FROM:					6,033,703	92,082,237
SUBTOTAL FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE					6,033,703	92,082,237
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE						
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection			BAA	10.475 / 10.12-37-A-466	4,999	0
Meat, Poultry, and Egg Products Inspection			BAA	10.477 / 10.12-37-A-466	24,389	0
Food Safety Cooperative Agreements			BAA	10.479 / 10.FSIS-C-05-2010/01	118,354	0
Food Safety Cooperative Agreements			BAA	10.479 / 10.FSIS-C-05-2011	44,712	0
SUBTOTAL DIRECT FROM:					192,454	0
SUBTOTAL FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					192,454	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE						
Cochran Fellowship Training Program: Bro			GGB	10.58-3148-2-163	22,194	0
Foreign Market Development Cooperator Program			BAA	10.600 / 10.NONE	1,073	0
Foreign Market Development Cooperator Program			BAA	10.600 / 10.none	495	0
Norman E. Borlaug International Agricultural Science and Technology Fellowship			GGB	10.777 / 10.58-3148-2-264	50,717	0
Technical Agricultural Assistance			GGB	10.960 / 10.58-3148-0-231 Amendme	10,423	0
Technical Agricultural Assistance			GGB	10.960 / 10.58-3148-1-114	197,858	0
Technical Agricultural Assistance			GGB	10.960 / 10.58-3148-2-257	84,256	0
Technical Agricultural Assistance			GGB	10.960 / 10.58-3148-3-019	9,672	0
Cochran Fellowship Program-International Training - Foreign Participant			GGB	10.962 / 10.58-3148-1-119	(20,175)	0
Cochran Fellowship Program-International Training - Foreign Participant			GGB	10.962 / 10.58-3148-3-100	19,250	0
Cochran Fellowship Program-International Training - Foreign Participant			GGB	10.962 / 10.58-3148-9-185	242	0
SUBTOTAL DIRECT FROM:					376,005	0
PASS-THROUGH PROGRAMS FROM:						
California State University, Fresno Foundation						
Cochran Fellowship Program-International Training - Foreign Participant			GGB	10.962 / 10.SC350122-11-02 PO#369	125,974	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					125,974	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					501,979	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOREST SERVICE, DEPARTMENT OF AGRICULTURE						
Front Range Fuels Treatment Support			GGB	10.07-CS-11021000-035	37,754	0
Effects of Mountain Pine Beetle + Forest			GGB	10.09-JV-11221634-164	41,897	0
09 Pike San Isabel Prescribed Burns			GGB	10.09-PA-11021200-021	(1,058)	0
Cooperative Agreement			GWA	10.09CS11020407038	13,060	0
Bird Atlas Grant			GSA	10.10-CS-11020000-042	10,779	0
Interior West Components of the Forest I			GGB	10.11-CS-11221638-191	775,181	0
ANS Boat Inspections			PBA	10.11020000043	143,030	0
ANS Boat Inspections		*	PBA	10.11020000043	5,705	0
Taylor Park Reservoir Boat Inspection			PBA	10.11020400031	16,528	0
Taylor Park Reservoir Boat Inspection		*	PBA	10.11020400031	374	0
Challenge Cost Share Agreement			PBA	10.11020400046	8,552	0
Challenge Cost Share Agreement		*	PBA	10.11020400046	945	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
Steamboat Office Share	Assist			PBA	10.11020603027	7,796	0
McPHee ANS				PBA	10.11021300048	26,890	0
McPHee ANS			*	PBA	10.11021300048	3,102	0
Forest Service Aavance FY12				PIA	10.11CS11020065	23,944	0
Forest Service Avalanche FY12				PAA	10.11CS11020065	11,056	0
Integrated Training Area Management (ITA				GGB	10.12-CR-11221611-019	20,474	0
Routt National Forest Amphibian Data Ana				GGB	10.12-CS-11020600-038	3,499	0
Pen Report Conversion-Pike and San Isabe				GGB	10.12-CS-11021211-017	3,544	0
Integrated Training Area Management (ITA				GGB	10.13-CR-11221611-017	373,671	0
Army National Guard Cleanup Program Supp				GGB	10.13-CR-11221611-075	763	0
Integrated Training Area Management Prog				GGB	10.13-CR-11221611-089	27,740	0
Integrated Training Area Management Prog				GGB	10.13-CR-11221611-090	18,762	0
Integrated Training Area Management Prog				GGB	10.13-CR-11221611-091	5,444	0
Demonstration/Validation on Unit Stream				GGB	10.13-CR-11221632-097	5,674	0
Engineering Senior Design Projects				GSA	10.13-CS-11021300-005	501	0
Cutting Edge in Curriculum Science				GSA	10.2012-67012-19867	47,896	0
Forestry Research				GGB	10.652 / 10.09-CA-11261976-049	40	0
Cooperative Forestry Assistance				GGB	10.664 / 10.08-DG-11020000-003	224,935	35,220
Cooperative Forestry Assistance				GGB	10.664 / 10.09-DG-11020000-044	374,808	0
Cooperative Forestry Assistance				GGB	10.664 / 10.10-DG-11020000-031	1,225,435	0
Cooperative Forestry Assistance				GGB	10.664 / 10.11-DG-11020000-010	6,968	0
Cooperative Forestry Assistance				GGB	10.664 / 10.11-DG-11020000-035	1,461,308	39,799
Cooperative Forestry Assistance				GGB	10.664 / 10.12-DG-11020000-035	263,354	0
Cooperative Forestry Assistance				GGB	10.664 / 10.12-DG-11020000-061	46,750	0
Rural Development, Forestry and Communities				GGB	10.672 / 10.08-DG-11020000-027	41,424	0
Rural Development, Forestry and Communities				GGB	10.672 / 10.09-DG-11020000-016	2,555,113	0
Forest Products Lab: Technology Marketing Unit (TMU)				GGB	10.674 / 10.12-DG-11020000-055	7,201	0
Forest Legacy Program				GGB	10.676 / 10.09-DG-11020000-065	2,906	0
Forest Legacy Program				GGB	10.676 / 10.11-DG-11020000-029	2,809	0
Forest Health Protection				GGB	10.680 / 10.10-DG-11020000-020	38,390	0
Forest Health Protection				BAA	10.680 / 10.10-JV-11221632-264	19,845	0
Forest Health Protection				BAA	10.680 / 10.11-DG-11020000-033	51,243	180,870
Forest Health Protection				GGB	10.680 / 10.11-DG-11020000-038	19,458	0
Forest Health Protection				BAA	10.680 / 10.12-DG-11020000-024	25,441	0
International Forestry Programs				GGB	10.684 / 10.12-DG-11132762-383	64,950	0
ARRA: High-Priority Forest Rest/Fuels Mi				GGB	10.688 / 10.09-DG-110282B1-028	504	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.10110204047	5,517	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.10110204048	29,582	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.110200000076	2,409	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.110204000057	788	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.110209000047	19,293	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.110210000031	71,195	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.110210000033	15,124	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.110210000048	5,962	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.110210000049	20,701	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.11021200-079	3,825	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.110213000073	18,555	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.11021507041	8,778	0
Watershed Restoration and Enhancement Agreement Authority				PKA	10.693 / 10.110215100035	1,729	0
SUBTOTAL DIRECT FROM:						8,269,843	255,889
PASS-THROUGH PROGRAMS FROM:							
National Forest Foundation							
National Forest Foundation				GGB	10.682 / 10.CF-216	2,259	0
National Forest Foundation-Sagebrush Enh				GGB	10.CE-216	29,845	0
UNIVERSITY OF MAINE							
Forestry Research				GFB	10.652 / 10.UM-S861	5,963	0
University of Montana							
Forestry Research				GGB	10.652 / 10.PG11-64786-01	2,693	0
Western Center for Risk Mngmt							
Managing Risk with Food Safety/GAPS				GSA	10.108815 G002914	4,137	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						44,897	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE						8,314,740	255,889

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>									
MAJOR SUBDIVISION OF FEDERAL AGENCY									
SOURCE TYPE (DIRECT OR PASS-THROUGH)									
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)									
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER			DIRECT EXPENDITURES		PASSED TO SUBRECIPIENTS	
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE									
DIRECT FROM:									
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE									
Soil and Water Conservation		BAA	10.902 / 10.65-8B05-A-11-04			52,354		294,564	
Soil and Water Conservation		GGB	10.902 / 10.65-8B05-A-12-01			28,793		0	
Soil and Water Conservation		BAA	10.902 / 10.68-8B05-A-10-07			0		178,761	
Soil and Water Conservation		BAA	10.902 / 10.68-8B05-A-12-01			0		354,559	
Soil and Water Conservation		GGB	10.902 / 10.68-8B05-A-12-02			39,795		0	
Soil and Water Conservation		GGB	10.902 / 10.68-8B05-A-13-03			1,157		0	
Soil Survey		GGB	10.903 / 10.68-8B05-A-12-03			14,449		0	
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-09-07			6,960		0	
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-09-08			2,108		0	
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-09-09			21,666		0	
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-10-05			23,368		0	
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-10-10			16,835		0	
						-----		-----	
SUBTOTAL DIRECT FROM:						207,485		827,884	
PASS-THROUGH PROGRAMS FROM:									
Environmental Defense Fund									
Environmental Quality Incentives Program		GGB	10.912 / 10.36630			38,188		0	
						-----		-----	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						38,188		0	
						-----		-----	
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE						245,673		827,884	
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE									
DIRECT FROM:									
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE									
Commodity Partnerships for Small Agricultural Risk Management Education Sessions		GGB	10.459 / 10.12-IE-53102-003			59,289		0	
						-----		-----	
SUBTOTAL DIRECT FROM:						59,289		0	
						-----		-----	
SUBTOTAL RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE						59,289		0	
						-----		-----	
SUBTOTAL DEPARTMENT OF AGRICULTURE						28,391,484		117,186,783	
DEPARTMENT OF COMMERCE									
DEPARTMENT OF COMMERCE									
DIRECT FROM:									
DEPARTMENT OF COMMERCE									
ARRA-BTOP Grant		DAA	11.557			200,069		90,901	
Broadband ARRA		EGB	11.558			1,229,978		0	
						-----		-----	
SUBTOTAL DIRECT FROM:						1,430,047		90,901	
PASS-THROUGH PROGRAMS FROM:									
CONSORTIUM FOR OCEAN LEADERSHIP									
Unclassified Grants and Contracts		GFB	11.000 / 11.13-21			13,000		0	
HARMONIC INTERNATIONAL									
Unclassified Grants and Contracts		GFB	11.000 / 11.0CG5544B			17,126		0	
PURDUE UNIVERSITY									
ARRA		GFB	11.000 / 11.4112-33992			48,404		0	
WATER RESEARCH FOUNDATION									
Unclassified Grants and Contracts		GFB	11.000 / 11.NA100AR4310149			18,113		0	
						-----		-----	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						96,643		0	
						-----		-----	
SUBTOTAL DEPARTMENT OF COMMERCE						1,526,690		90,901	
INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE									

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
DIRECT FROM:						
INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE						
Market Development Cooperator Program			EDA	11.112	33,054	0
					-----	-----
SUBTOTAL DIRECT FROM:					33,054	0
					-----	-----
SUBTOTAL INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE					33,054	0
MINORITY BUSINESS DEVELOPMENT AGENCY, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
MINORITY BUSINESS DEVELOPMENT AGENCY, DEPARTMENT OF COMMERCE						
Native American Business Enterprise Centers			GFB	11.801	346	0
					-----	-----
SUBTOTAL DIRECT FROM:					346	0
					-----	-----
SUBTOTAL MINORITY BUSINESS DEVELOPMENT AGENCY, DEPARTMENT OF COMMERCE					346	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE						
Measurement and Engineering Research and Standards			GFB	11.609	10,083,010	0
					-----	-----
SUBTOTAL DIRECT FROM:					10,083,010	0
PASS-THROUGH PROGRAMS FROM:						
DEPARTMENT OF COMMERCE						
Congressionally Identified Projects			GFB	11.617 / 11.1641160	17,751	0
PENNSYLVANIA STATE UNIVERSITY						
Measurement and Engineering Research and Standards			GFB	11.609 / 11.4487-UCB-USDC-H245	58,928	0
					-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					76,679	0
					-----	-----
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					10,159,689	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE						
PASS-THROUGH PROGRAMS FROM:						
City University of New York						
Creating UTH-Related FCDR s from IR and			GGB	11.PRSY No. 49148-00-01 Ame	15,052	0
REMOTE SENSING SYSTEMS						
Integrated Ocean Observing System (IOOS)			GFB	11.012 / 11.6101	1,293	0
STG INC						
ARRA			GFB	11.463 / 11.CT-09-SC-005	(2)	0
TEXAS A&M UNIVERSITY						
Integrated Ocean Observing System (IOOS)			GFB	11.012 / 11.S120005	7,810	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
Climate and Atmospheric Research			GFB	11.431 / 11.Z10-81044	176,638	0
Climate and Atmospheric Research			GFB	11.431 / 11.Z12-91890	38,145	0
Climate and Atmospheric Research			GFB	11.431 / 11.Z12-96974	327,115	0
UNIVERSITY OF CALIFORNIA SANTA BARBARA						
Climate and Atmospheric Research			GFB	11.431 / 11.KK1246	36,216	0
UNIVERSITY OF NEVADA AT RENO						
Climate and Atmospheric Research			GFB	11.431 / 11.UNR-13-56	8,334	0
UNIVERSITY OF WISCONSIN						
Environmental Sciences, Applications, Data, and Education			GFB	11.440 / 11.397K644	39,944	0
					-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					650,545	0
					-----	-----
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					650,545	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE						
PASS-THROUGH PROGRAMS FROM:						
EASTERN TENNESSEE STATE UNIVERSITY						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
Meteorologic and Hydrologic Modernization Development				GFB	11.467 / 11.229101-02-03	32,975	0
UCAR-NCAR-COMET Atmospheric Tech. Divis.							
Meteorologic and Hydrologic Modernization Development				GGB	11.467 / 11.212-93241	5,906	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						38,881	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE						38,881	0
SUBTOTAL DEPARTMENT OF COMMERCE						12,409,205	90,901

DEPARTMENT OF DEFENSE							
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE							
PASS-THROUGH PROGRAMS FROM:							
BOULDER PRECISION ELECTRON-OPTICS							
Research & Technology Development				GFB	12.910 / 12.D12A-001-0075	8,569	0
Duke University							
Research & Technology Development				GGB	12.910 / 12.10-DARPA-1095 mod 6	15,001	0
ERC, INC							
Research & Technology Development				GFC	12.910 / 12.RS120676	49,663	0
Johns Hopkins University							
Research & Technology Development				GGB	12.910 / 12.980116 Mod. #4	48,882	0
NORTHWEST RESEARCH ASSOCIATES INC							
Research & Technology Development				GFE	12.910 / 12.NWRA-11-S-138	12	0
UNIVERSITY OF FLORIDA							
Research & Technology Development				GFE	12.910 / 12.UF-EIES-1005017-UCD	12,720	0
Research & Technology Development				GFE	12.910 / 12.UF-EIES-1205021-UCD	45,987	0
UNIVERSITY OF CALIFORNIA LOS ANGELES							
Research & Technology Development				GFB	12.910 / 12.1000 G QC799	24,595	0
UNIVERSITY OF PENNSYLVANIA							
Research & Technology Development				GFB	12.910 / 12.560215	17,053	0
Yale University							
Research & Technology Development				GGB	12.910 / 12.C12K11277(K00175) ame	29,072	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						251,554	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE						251,554	0
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE							
Procurement Technical Assistance For Business Firms				EDA	12.002	357,245	0
SUBTOTAL DIRECT FROM:						357,245	0
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE						357,245	0
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE							
Military Medical Research & Development				GFE	12.420	806,272	30,750
Military Medical Research & Development				GGB	12.420 / 12.DAMD17-02-2-0008 DO#0	58,234	0
Military Medical Research & Development				GGB	12.420 / 12.W81XWH-09-1-0457	44,456	0
Pueblo Chemical Demilitarization				FAA	12.Cooperative Agreement	57,592	0
Pueblo Chemical Demilitarization				FAA	12.REIMS6-09-UCOLO4739	1,293,568	0
Pueblo Chemical Demilitarization				FAA	12.REIMS6D-09-UCOLO07	35,239	0
SUBTOTAL DIRECT FROM:						2,295,361	30,750
PASS-THROUGH PROGRAMS FROM:							
AMERICAN BURN ASSOCIATION							
Military Medical Research & Development				GFE	12.420 / 12.W81XWH-09-2-0194	4,232	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY						
MAJOR SUBDIVISION OF FEDERAL AGENCY						
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
CARIDIANBCT						
Military Medical Research & Development		GFE	12.420 / 12.AWD-103048	(66)	0	
FLASHBACK TECHNOLOGIES LLC						
Military Medical Research & Development		GFE	12.420 / 12.W81WH-11-2-0085	7,059	0	
Military Medical Research & Development		GFE	12.420 / 12.W81XWH-11-2-0091	18,326	0	
Military Medical Research & Development		GFE	12.420 / 12.W81XWH-12-2-0112	110,652	0	
FLASHBACK TECHNOLOGIES LLC						
Military Medical Research & Development		GFB	12.420 / 12.OCG5249B	32,182	0	
HAWAII RESSOURCE GROUP LLC						
Military Medical Research & Development		GFE	12.420 / 12.HRGSC-11-001	12,600	0	
Karolinska Institutet						
Military Medical Research & Development		GGB	12.420 / 12.CSU-001	7,749	0	
LOVELACE RESPIRATORY RESEARCH INSTITUTE						
Military Medical Research & Development		GFE	12.420 / 12.JK121533	1,785	0	
MASSACHUSETTS GENERAL HOSPITAL						
Military Medical Research & Development		GFB	12.420 / 12.217074	65,481	0	
STRATATECH CORP						
Military Medical Research & Development		GFE	12.420 / 12.AWD-121102	7,531	0	
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN						
Military Medical Research & Development		GFE	12.420 / 12.WFUHS 10585	2,451	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				269,982	0	
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				2,565,343	30,750	
DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEPARTMENT OF DEFENSE						
Unclassified Grants and Contracts		DAA	12.000	0	1,156,583	
Lowry Privatization II Long Term Project		FAA	12.Contract 06 FEA 00020	74,394	0	
Cultural Resources Technical Support at		GGB	12.DAMD17-02-2-0008 DO#0040	198,613	0	
Cultural Resources Support Alaska- Off C		GGB	12.DAPC49-02-D-0002 DO#001	19,166	0	
Environmental Restoration support for US		GGB	12.DAPC49-02-D-0002 DO#0009	8,808	0	
2013 Operation Military Kids (OMK)		GGB	12.NAFBA1-13-M-0214	19,768	0	
Defense Human Resources Act		VAA	12.UNKNOWN	1,067,796	0	
RTA RTLA + GIS Surveys		GGB	12.W911KB-10-2-0001 TO# 004	272,233	0	
JBER Compliance Natural Resources GIS Su		GGB	12.W911KB-10-2-0001 TO# 005	96,451	0	
Fort Wainwright (FWA) Aviation Stationin		GGB	12.W911KB-10-2-0001 TO#0040	46,449	0	
Oil/Water Separator Evaluation, Joint Ba		GGB	12.W911KB-10-2-0001 TO#0045	138,423	0	
DTA Faunal Survey		GGB	12.W911KB-10-2-0001 TO#0052	85,686	0	
DTA Historic Properties Study		GGB	12.W911KB-10-2-0001 TO#0055	103,724	0	
Safe Drinking Water Compliance Study US		GGB	12.W911KB-10-2-0001 TO#0057	34,583	0	
Pollution Prevention Efficiency Study US		GGB	12.W911KB-10-2-0001 TO#0059	18,968	0	
Hazardous Materials Management Systems D		GGB	12.W911KB-10-2-0001 TO#0060	36,783	0	
Stormwater Management Plan + Wastewater		GGB	12.W911KB-10-2-0001 TO#0061	31,232	0	
Fort Wainwright (FWA) Environmental Rest		GGB	12.W911KB-10-2-0001 TO#0062	43,013	0	
Fort Wainwright (FWA) Forest Fuel Reduct		GGB	12.W911KB-10-2-0001 TO#0063	205	0	
Research + Development of the Storage Ta		GGB	12.W911KB-10-2-0001 TO#0064	22,050	0	
Integrated Natural Resource Management P		GGB	12.W911KB-10-2-0001 TO#0065	23,542	56,669	
Administration Record Support		GGB	12.W911KB-10-2-0001 TO#0066	92,024	0	
Joint Base Elmendorf Richardson Conserva		GGB	12.W911KB-10-2-0001 TO#0067	632,814	0	
Engineer Project Database Study - GIS Su		GGB	12.W911KB-10-2-0001 TO#0068	70,541	0	
Engineering Internet/Intranet Administra		GGB	12.W911KB-10-2-0001 TO#0069	83,857	0	
National Environmental Policy Act (NEPA)		GGB	12.W911KB-10-2-0001 TO#0070	53,306	0	
Hanger 2 and 3 Environmental Impact Stat		GGB	12.W911KB-10-2-0001 TO#0071	57,953	0	
Hanger 2 and 3 Environmental Impact Stat		GGB	12.W911KB-10-2-0001 TO#0072	172,827	0	
Hanger 2 and 3 Environmental Impact Stat		GGB	12.W911KB-10-2-0001 TO#0073	147,832	0	
Hanger 2 and 3 Environmental Impact Stat		GGB	12.W911KB-10-2-0001 TO#0074	129,824	0	
Cultural Awareness Study on Fort Wainwri		GGB	12.W911KB-10-2-0001 TO#0075	31,666	0	
BAX SDZ Mitigation Study on Fort Wainwri		GGB	12.W911KB-10-2-0001 TO#0076	32,764	0	
Cultural Resources Survey + Documentatio		GGB	12.W911KB-10-2-0001 TO#0077	49,804	0	
Wetlands Study		GGB	12.W911KB-10-2-0001 TO#0078	73,691	0	
Pollution Prevention Efficiency Study fo		GGB	12.W911KB-10-2-0001 TO#0079	83,532	0	
Moose Run Water Sampling at Fort Richard		GGB	12.W911KB-10-2-0001 TO#0080	53,576	0	
Environmental Compliance Program Impleme		GGB	12.W911KB-10-2-0001 TO#0081	174,229	0	
Joint Base Elmendorf Richardson Complian		GGB	12.W911KB-10-2-0001 TO#0082	212,620	0	

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH	STATE ¹
INDICATOR	AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

V - 23

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5645B	9,322	0
COLDQUANTA, INC						
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5385B	(163)	0
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5602B	79,911	0
COLORADO ENGINEERING INC						
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5475B	104,171	0
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5581B	92,938	0
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5634B	46,340	0
GATS						
Unclassified Grants and Contracts			GFB	12.000 / 12.GATS_SC-12004	14,210	0
GENERAL DYNAMICS						
Unclassified Grants and Contracts			GFB	12.000 / 12.2010-00870	197,895	0
GEORGIA INSTITUTE OF TECHNOLOGY						
Unclassified Grants and Contracts			GFB	12.000 / 12.D6108-S2	70,277	0
Geo-Marine, Inc.						
Project ORCHID for USAF Air Combat			GGB	12.39GMI.00.0012	52,512	0
HURRICANE PROTECTION ALLIANCE						
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5527B	40,685	0
JOHNS HOPKINS UNIVERSITY						
Unclassified Grants and Contracts			GFB	12.000 / 12.111522	7,116	0
KAPTEYN-MURNANE LABORATORIES						
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5545B	26,105	0
MAINSTREAM ENGINEERING						
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5539B/PO 0621641	42,795	0
MARLOW INDUSTRIES						
Unclassified Grants and Contracts			GFB	12.000 / 12.42042721.2	(710)	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY						
Unclassified Grants and Contracts			GFB	12.000 / 12.5710003057	249,718	0
NORTHEASTERN UNIVERSITY						
Unclassified Grants and Contracts			GFB	12.000 / 12.504028	93,376	0
NORTHROP GRUMMAN						
Unclassified Grants and Contracts			GFB	12.000 / 12.7500040060	477,315	43,384
Unclassified Grants and Contracts			GFB	12.000 / 12.7600011929	285,789	0
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG535B	94,887	0
NUMERICA CORPORATION						
Unclassified Grants and Contracts			GFB	12.000 / 12.1143-001-01	117,158	0
Numerica Corporation						
Distributed Fusion and Pattern Detection			GGB	12.1144-001-01 Mod 1	151,436	0
OEWAIVES, INC						
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5633B	34,891	0
OMITRON INC						
Unclassified Grants and Contracts			GFB	12.000 / 12.OMI1088-001	95,887	0
RAYTHEON						
Unclassified Grants and Contracts			GFB	12.000 / 12.4400338213	67,162	88,587
ROCKWELL COLLINS						
Unclassified Grants and Contracts			GFB	12.000 / 12.4504348308	64,793	0
State University of New York						
Reducing Cognitive Biases through Games			GGB	12.11-46	177,481	0
Reducing Cognitive Biases through Games			GGB	12.11-46 mod 2	310,066	2,579
TDA RESEARCH INC.						
Unclassified Grants and Contracts			GFB	12.000 / 12.UCB 09-01	(1,521)	0
Unclassified Grants and Contracts			GFB	12.000 / 12.UCB 09-02	19,758	0
Unclassified Grants and Contracts			GFB	12.000 / 12.UCB 09-03	464	0
Unclassified Grants and Contracts			GFB	12.000 / 12.UCB 11.01	93,085	0
TELEDYNE SCIENTIFIC AND IMAGING, LLC						
Unclassified Grants and Contracts			GFB	12.000 / 12.B9U554826	187,314	0
TRIQUINT SEMICONDUCTOR						
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5555B	143,855	0
Three Rivers RC&D Council, Inc.						
Cultural Resources Management Support at			GGB	12.TRRCD-CSU-02	75,670	0
Technical Support for the Eglin Air Forc			GGB	12.TRRCD-CSU-03	24,792	0
Geographical Information Systems Technic			GGB	12.TRRCD-CSU-04	11,716	0
UNIVERSITY OF BRITISH COLUMBIA						
Unclassified Grants and Contracts			GFB	12.000 / 12.22R45250	(53)	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Unclassified Grants and Contracts			GFB	12.000 / 12.OCG5508B/PO10320852	67,847	0
UNIVERSITY OF MASSACHUSETTS AMHERST						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Unclassified Grants and Contracts			GFB	12.000 / 12.12-006888 B 00	83,615	0
UNIVERSITY OF PENNSYLVANIA			GFB	12.000 / 12.558006	113,097	0
Unclassified Grants and Contracts			GFB	12.000 / 12.558006 / 560460	337,736	0
US Ferroics, LLC			GGB	12.10-0489-10	72,898	0
Sandwich Electrodes for Low-Loss Monolit			GGB	12.Y553687 PO 1096 Amend	78,999	0
University of Arizona			GGB	12.201118515-02	116,247	0
An Ecohydrological Approach to Managing			GGB	12.201118515-02	116,247	0
University of California, Davis			GGB	12.201118515-02	116,247	0
Methods for Assessment of Species Richne			GGB	12.201118515-02	116,247	0
ZEL TECHNOLOGIES			GFB	12.000 / 12.2117-CIRES-11	164,304	0
Unclassified Grants and Contracts			GFB	12.000 / 12.2117-CIRES-11	164,304	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					5,439,663	134,550
SUBTOTAL DEPARTMENT OF DEFENSE					16,155,169	1,361,362
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE						
Air Force Defense Research Sciences Program			GFC	12.800	111,621	0
Air Force Defense Research Sciences Program			GFE	12.800	69,286	0
SUBTOTAL DIRECT FROM:					180,907	0
PASS-THROUGH PROGRAMS FROM:						
AMERGINT TECHNOLOGIES						
Air Force Defense Research Sciences Program			GFC	12.800 / 12.1/17/13 PO# 989	13,801	0
Air Force Defense Research Sciences Program			GFC	12.800 / 12.PO #1050	10,415	0
CENTER FOR SPACE ENTREPRENEURSHIP			GFB	12.800 / 12.OCG5450B	36,666	0
Air Force Defense Research Sciences Program			GFB	12.800 / 12.OCG5450B	36,666	0
COLORADO ENGINEERING INC			GFC	12.800	5,732	0
Air Force Defense Research Sciences Program			GFC	12.800	5,732	0
ERC, INC			GFC	12.800 / 12.RS111409	181,392	0
Air Force Defense Research Sciences Program			GFC	12.800 / 12.RS111409	181,392	0
INTELLIGENT SOFTWARE SOLUTIONS, INC.			GFC	12.800 / 12.SUBCONT. # 701-0200	21,877	0
Air Force Defense Research Sciences Program			GFC	12.800 / 12.SUBCONT. # 701-0200	21,877	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY			GFE	12.800 / 12.5710002463/GM813931	(1,440)	0
Air Force Defense Research Sciences Program			GFE	12.800 / 12.5710002463/GM813931	(1,440)	0
RUTGERS UNIVERSITY			GFC	12.800 / 12.PO# S1281236	10,877	0
Air Force Defense Research Sciences Program			GFC	12.800 / 12.PO# S1281236	10,877	0
SANTA FE INSTITUTE			GFB	12.800 / 12.SFI 20120921	174,199	0
Air Force Defense Research Sciences Program			GFB	12.800 / 12.SFI 20120921	174,199	0
SCIENCE APPLICATIONS INTERNATIONAL CORP			GFC	12.800 / 12.SUB. # P010127095	20,719	0
Air Force Defense Research Sciences Program			GFC	12.800 / 12.SUB. # P010127095	20,719	0
STANFORD UNIVERSITY			GFE	12.800 / 12.27239350-50917-B	60,484	0
Air Force Defense Research Sciences Program			GFE	12.800 / 12.27239350-50917-B	60,484	0
STANFORD UNIVERSITY			GFB	12.800 / 12.24386390-44895-A	253,989	0
Air Force Defense Research Sciences Program			GFB	12.800 / 12.24386390-44895-A	253,989	0
SYRACUSE UNIVERSITY			GFB	12.800 / 12.PENDING	(29,995)	0
Air Force Defense Research Sciences Program			GFB	12.800 / 12.PENDING	(29,995)	0
U.S AIR FORCE			GFB	12.800 / 12.23475-02131-S01	(4,127)	0
Air Force Defense Research Sciences Program			GFB	12.800 / 12.23475-02131-S01	(4,127)	0
UNIVERSITY OF CONNECTICUT			GFE	12.800 / 12.FA 3089-07-F-0467	95,658	20,520
Air Force Defense Research Sciences Program			GFE	12.800 / 12.FA 3089-07-F-0467	95,658	20,520
UNIVERSITY OF MARYLAND COLLEGE PARK			GFB	12.800 / 12.6692	341,138	0
Air Force Defense Research Sciences Program			GFB	12.800 / 12.6692	341,138	0
UNIVERSITY OF MARYLAND COLLEGE PARK			GFB	12.800 / 12.2807404	145,840	0
Air Force Defense Research Sciences Program			GFB	12.800 / 12.2807404	145,840	0
UNIVERSITY OF NEW HAMPSHIRE			GFB	12.800 / 12.12-091	59,725	0
Air Force Defense Research Sciences Program			GFB	12.800 / 12.12-091	59,725	0
Universal Technology Corporation			GGB	12.800 / 12.11-S567.0014.02.C6 m	69,977	0
Air Force Defense Research Sciences Program			GGB	12.800 / 12.11-S567.0014.02.C6 m	69,977	0
University of Michigan			GGB	12.800 / 12.3001376576 Amd 6	134,026	0
Air Force Defense Research Sciences Program			GGB	12.800 / 12.3001376576 Amd 6	134,026	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,600,953	20,520

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
SUBTOTAL DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE						1,781,860	20,520
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							
Military Construction, National Guard						6,075,598	0
SUBTOTAL DIRECT FROM:						6,075,598	0
SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE						6,075,598	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							
National Guard Military Operations & Maintenance (O&M) Projects						12,575,557	0
SUBTOTAL DIRECT FROM:						12,575,557	0
SUBTOTAL NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE						12,575,557	0
NAVAL MEDICAL LOGISTICS COMMAND/DEPARTMENT OF DEFENSE							
DIRECT FROM:							
NAVAL MEDICAL LOGISTICS COMMAND/DEPARTMENT OF DEFENSE							
Naval Medical Research and Development						12,210	0
SUBTOTAL DIRECT FROM:						12,210	0
SUBTOTAL NAVAL MEDICAL LOGISTICS COMMAND/DEPARTMENT OF DEFENSE						12,210	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY							
DIRECT FROM:							
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY							
Basic & Applied Scientific Research						2,476,883	59,372
Basic & Applied Scientific Research						1,561,634	0
Basic & Applied Scientific Research						4,011,855	0
SUBTOTAL DIRECT FROM:						8,050,372	59,372
PASS-THROUGH PROGRAMS FROM:							
ALBIDO CORPORATION							
Basic & Applied Scientific Research						19,211	0
AMPAC, INC.							
Basic & Applied Scientific Research						21,020	0
Princeton University							
Basic & Applied Scientific Research						46,152	0
UCAR-NCAR-Nat Ctr for Atmospheric Res							
Basic & Applied Scientific Research						25,317	0
UNIVERSITY OF MARYLAND COLLEGE PARK							
Basic & Applied Scientific Research						122,307	0
Basic & Applied Scientific Research						195,029	0
University of Southern California							
Basic & Applied Scientific Research						54,991	0
Basic & Applied Scientific Research						6,437	0
XDOT ENGINEERING AND ANALYSIS, LLC							
Basic & Applied Scientific Research						28,046	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						518,510	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY						8,568,882	59,372
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
DIRECT FROM:						
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE						
Flood Control Projects			WBA	12.106	0	6,869
State Memorandum of Agreement Program for the Reimbursement of Technical Services			FAA	12.113	1,044,757	0
Army Corps of Engineers Cost Share CC			PJA	12.DACW45033002	51,635	0
Zebra & Quagga Veligers			PBA	12.USACE-3	1,785	0
SUBTOTAL DIRECT FROM:					1,098,177	6,869
PASS-THROUGH PROGRAMS FROM:						
Northern Illinois University						
Emergency Operations Flood Response & Post Flood Response			GGB	12.103 / 12.PO # 136387	13,965	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					13,965	0
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					1,112,142	6,869
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE						
Task Force for Business & Stability Operations			GGB	12.597 / 12.HQ0034-13-1-0001	256,261	0
Basic, Applied, & Advanced Research in Science and Engineering			GGB	12.630 / 12.W912DY0920001 W9126G-	61,218	0
Basic, Applied, & Advanced Research in Science and Engineering			GGB	12.630 / 12.W912DY0920020 W9126G-	270,210	0
Basic, Applied, & Advanced Research in Science and Engineering			GGB	12.630 / 12.W912DY0920020 W9132T-	193,230	0
Basic, Applied, & Advanced Research in Science and Engineering			GGB	12.630 / 12.W9132T-12-2-0037	16,244	0
Basic, Applied, & Advanced Research in Science and Engineering			GGB	12.630 / 12.W9132T-12-2-0043	636	0
SUBTOTAL DIRECT FROM:					797,799	0
PASS-THROUGH PROGRAMS FROM:						
NEW MEXICO STATE UNIVERSITY						
Basic, Applied, & Advanced Research in Science and Engineering			GFB	12.630 / 12.Q01499	96,230	0
UNIVERSITY OF ARIZONA						
Basic, Applied, & Advanced Research in Science and Engineering			GFB	12.630 / 12.Y561926	169,916	0
UNIVERSITY OF HAWAII						
Basic, Applied, & Advanced Research in Science and Engineering			GFB	12.630 / 12.MA120018	34,107	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					300,253	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					1,098,052	0
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						
DIRECT FROM:						
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						
Basic Scientific Research			GSA	12.431 / 12.W911NF-12-1-0074	67,467	0
SUBTOTAL DIRECT FROM:					67,467	0
PASS-THROUGH PROGRAMS FROM:						
ACADEMY OF APPLIED SCIENCES						
Basic Scientific Research						
Infectious Disease Research Institute			GFC	12.431 / 12.12-07,12-84,12-99	7,092	0
Basic Scientific Research						
MASSACHUSETTS INSTITUTE OF TECHNOLOGY			GGB	12.431 / 12.F50SUB1-2011	37,188	0
Basic Scientific Research			GFB	12.431 / 12.5710003018	374,143	0
Basic Scientific Research			GFB	12.431 / 12.5710003051	129,739	0
Oklahoma State University						
Basic Scientific Research			GGB	12.431 / 12.AE-5-48940	7,146	0
STRUCTURED MATERIALS INDUSTRIES, INC						
Basic Scientific Research			GFC	12.431 / 12.PO# 41950-021913-07	6,830	0
TECHNOLOGY STUDENT ASSOCIATION						
Basic Scientific Research			GFC	12.431	13,581	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Basic Scientific Research			GFB	12.431 / 12.Z918810	275,953	0
UNIVERSITY OF WISCONSIN						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Basic Scientific Research			GFB	12.431 / 12.248K916	388,400	745,902
University of New Mexico						
Basic Scientific Research			GGB	12.431 / 12.707617-87A5 Amd 5	175,211	0
YALE UNIVERSITY						
Basic Scientific Research			GFB	12.431 / 12.C13J11495(J00210)	65,541	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,480,824	745,902
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					1,548,291	745,902
SUBTOTAL DEPARTMENT OF DEFENSE					52,101,903	2,224,775

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Emergency Shelter Grants Program			NAA	14.231	115,659	964,124
Shelter Plus Care			NAA	14.238	3,136,496	131,443
HOME Investment Partnerships Program			NAA	14.239	441,184	8,107,891
SUBTOTAL DIRECT FROM:					3,693,339	9,203,458
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					3,693,339	9,203,458
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Manufactured Housing Construction			NAA	14.DU100K900016684	7,947	0
SUBTOTAL DIRECT FROM:					7,947	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					7,947	0
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
ARRA Homeless Prevention & Rapid Rehousing			NAA	14.257	0	204,585
Community Challenge Planning Grants and the Department of Transportation's TIGER II Planning Grants			NAA	14.704	192,991	242,374
SUBTOTAL DIRECT FROM:					192,991	446,959
PASS-THROUGH PROGRAMS FROM:						
DENVER REGIONAL COUNCIL OF GOVERNMENTS						
Sustainable Communities Regional Planning Grant Program			GFE	14.703 / 14.EX12025-270012	37,483	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					37,483	0
SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					230,474	446,959
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Fair Housing Assistance Program: State and Local			SDA	14.401	416,967	0
SUBTOTAL DIRECT FROM:					416,967	0
SUBTOTAL OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					416,967	0
OFFICE OF HOUSING--FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
DIRECT FROM:							
OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Housing Opportunities for Persons with AIDS				NAA	14.241	28,048	353,115
						-----	-----
SUBTOTAL DIRECT FROM:						28,048	353,115
PASS-THROUGH PROGRAMS FROM:							
International Center for Appropriate&Sustainable Technology				GGB	14.319 / 14.2012-009	12,406	0
Multifamily Energy Innovation Fund						-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						12,406	0
						-----	-----
SUBTOTAL OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						40,454	353,115
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
DIRECT FROM:							
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				GJH	14.514	232,530	0
Hispanic-Serving Institutions Assisting Communities				GJA	14.514	134,970	0
Hispanic-Serving Institutions Assisting Communities						-----	-----
SUBTOTAL DIRECT FROM:						367,500	0
						-----	-----
SUBTOTAL OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						367,500	0
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
PASS-THROUGH PROGRAMS FROM:							
Denver Housing Authority							
Affordable Housing Development in Main Street Rejuvenation Projects				GTA	14.878	10,084	0
						-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						10,084	0
						-----	-----
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						10,084	0
						-----	-----
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						4,766,765	10,003,532

DEPARTMENT OF THE INTERIOR							
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR							
DIRECT FROM:							
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR							
Cooperative Inspection Agreements with States & Tribes				PBA	15.222 / 15.142597FC4020	220,897	0
Cultural Resource Management				GZA	15.224	163	0
Cultural Resource Management				GGB	15.224 / 15.L10AC20554	882	0
Cultural Resource Management				GCA	15.224 / 15.L12AC20531	25,433	0
Recreation Resource Management				GZA	15.225	59,537	0
Recreation Resource Management				PJA	15.225 / 15.L11AC20387	32,500	0
Distribution of Receipts to State and Local Governments				WBA	15.227	120,611,458	121,852
Fish, Wildlife and Plant Conservation Resource Management				GTA	15.231	7,301	0
Fish, Wildlife and Plant Conservation Resource Management				PBA	15.231 / 15.CAA070004	30,674	0
Fish, Wildlife and Plant Conservation Resource Management				PJA	15.231 / 15.L10AC20324	261	0
Fish, Wildlife and Plant Conservation Resource Management				PBA	15.231 / 15.L11AC20298	26,910	0
Fish, Wildlife and Plant Conservation Resource Management				GKA	15.231 / 15.L11AC20316	7,021	0
Fish, Wildlife and Plant Conservation Resource Management				PBA	15.231 / 15.L12AC20461	6,140	0
Fish, Wildlife and Plant Conservation Resource Management				PBA	15.231 / 15.L12AC20676	28,761	0
Forests and Woodlands Resource Management				GGB	15.233 / 15.L09AC16037	12,057	0
Environmental Quality and Protection Resource Management-ARRA				GJA	15.236	19,126	0
Environmental Quality and Protection Resource Management				GZA	15.236	13,495	0
Environmental Quality and Protection Resource Management				PKA	15.236 / 15.L09AC15519	956	0
Environmental Quality and Protection Resource Management				PKA	15.236 / 15.L09AC15698	3,750	0
Environmental Quality and Protection Resource Management				PKA	15.236 / 15.L09AC15880	30,374	0
Environmental Quality and Protection Resource Management				PKA	15.236 / 15.L09AC15882	17,628	0
Environmental Quality and Protection Resource Management				PKA	15.236 / 15.L09AC15926	5,002	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L09AC16011	44,247	0
Environmental Quality and Protection Resource Management	GGB	15.236 / 15.L10AC20147	486	0
Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L10AC20248	11,100	0
Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L10AC20267	2,337	0
Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L10AC20290	220	0
Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L10AC20297	17,915	0
Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L10AC20308	37,108	0
Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L10AC20435	85,783	0
Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L10AC20457	0	1,928
Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L11AC20067	14,760	1,474
Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L11AC20079	23,577	0
Environmental Quality and Protection Resource Management	PKA	15.236 / 15.L11AC20235	31,376	0
Small Reclamation Projects	PBA	15.503 / 15.08FG402776	153,325	0
Oversight & Review of Anvil Points Facility	FAA	15.L10AC20009	12,152	0
Cooperative Agreement	GWA	15.L10AC20110	2,526	0
Aquatic Invasive Species Monitoring	PBA	15.L10AC20134	6,973	0
Rare Plant Field Guide Update for Plants	GGB	15.L11AC20319	43,443	0
San Luis Valley Water - FY11	PBA	15.L11PX00760	15,728	0
Assistance Agreement	GWA	15.L12AC20484	18,473	0
Southern Rockies Fire Science Network	GGB	15.L12AC20529	74,624	0
SUBTOTAL DIRECT FROM:			121,756,479	125,254
PASS-THROUGH PROGRAMS FROM:				
National Fish & Wildlife Foundation				
Fish, Wildlife and Plant Conservation Resource Management	PBA	15.231 / 15.NFWF-20699	130,495	0
University of Wisconsin				
Wildland Fire Research and Studies Program	GGB	15.232 / 15.470KA92	746	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:			131,241	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR			121,887,720	125,254
BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS				
DIRECT FROM:				
BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS				
Federal Oil and Gas Royalty Management	TAA	15.427	793,835	0
SUBTOTAL DIRECT FROM:			793,835	0
PASS-THROUGH PROGRAMS FROM:				
RUTGERS UNIVERSITY				
Minerals Management Service (MMS) Environmental Studies Program (ESP)	GFB	15.423 / 15.4508	48,485	0
SCIENCE APPLICATIONS INTERNATIONAL CORP				
Minerals Management Service (MMS) Environmental Studies Program (ESP)	GFB	15.423 / 15.P010074113	82,705	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:			131,190	0
SUBTOTAL BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS			925,025	0
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				
DIRECT FROM:				
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				
Maint of 4 Western Colo Reservoirs	PJA	15.05FC402274	372,076	0
Lone Dome Wetlands Area O & M	PBA	15.09FG402855	14,254	0
Water Desalination Research and Development Program	BAA	15.506 / 15.04-FC-40-2156	923	817,008
Water Desalination Research and Development Program	BAA	15.506 / 15.R12AC40018	83,026	543,703
Colorado River Basin Salinity Control Program	PBA	15.509 / 15.R13AP40006	53,489	0
Fish and Wildlife Coordination Act	PBA	15.517 / 15.R10AP40003	51,892	0
Recreation Resource Management	PJA	15.524 / 15.R11AC60111	43,977	28,666
Recreation Resource Management	PJA	15.524 / 15.R13AP40005	212,870	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs	PBA	15.529 / 15.07FG402653	1,791	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs	PBA	15.529 / 15.R12AP40042	15,863	0
Western Slope Rehabilitation	PJA	15.B605FC402431	88,881	0
Aquatic Nuisance Species Database	PBA	15.BOR-86-69000	18,448	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Hydrologic Data Collection Closed Basin Project		PEA		15.R10PC40034	16,773	0
SUBTOTAL DIRECT FROM:					974,263	1,389,377
PASS-THROUGH PROGRAMS FROM:						
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH		GFB		15.507 / 15.212-91895	45,440	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)					45,440	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					1,019,703	1,389,377
DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
DEPARTMENT OF THE INTERIOR						
Appalachian Highlands Inventory and Moni		GGB		15.H1200090004 CSURM - 199	6,876	0
Complete Museum Pest Plan for Little Big		GGB		15.P12AC10547/CSURM-256	5,446	0
SUBTOTAL DIRECT FROM:					12,322	0
PASS-THROUGH PROGRAMS FROM:						
UNIVERSITY OF WASHINGTON						
Unclassified Grants and Contracts		GFB		15.000 / 15.OCG5481B	4,889	0
UNIVERSITY OF WYOMING						
Unclassified Grants and Contracts		GFB		15.000 / 15.1000926	232	0
Unclassified Grants and Contracts		GFB		15.000 / 15.1001182 D	4,813	0
University of Southern California						
CSU-LANDER		GGB		15.PO Number142316 mod 5	38,121	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					48,055	0
SUBTOTAL DEPARTMENT OF THE INTERIOR					60,377	0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR						
Assistance to State Water Resources Research Institutes		GGB		15.805 / 15.G11AC20484	23,178	0
SUBTOTAL DIRECT FROM:					23,178	0
PASS-THROUGH PROGRAMS FROM:						
SOUTHERN CALIFORNIA EARTHQUAKE CENTER						
Earthquake Hazards Reduction Program		GFB		15.807 / 15.OCG5238B	(1,232)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					(1,232)	0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					21,946	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR						
Historic Preservation Fund Grants-In-Aid		GCA		15.904	902,341	2,151
Outdoor Recreation Acquisition, Development and Planning		PJA		15.916 / 15.LWCF2009	0	153,358
Outdoor Recreation Acquisition, Development and Planning		PJA		15.916 / 15.LWCF2010	11,987	0
Outdoor Recreation Acquisition, Development and Planning		PJA		15.916 / 15.LWCF2010-REA	0	190,692
Outdoor Recreation Acquisition, Development and Planning		PJA		15.916 / 15.LWCF2011	6,126	193,166
Native American Graves Protection and Repatriation Act		GCA		15.922	323	0
Native American Graves Protection and Repatriation Act		GCA		15.922 / 15.0812-GP-R51	8,617	0
Native American Graves Protection and Repatriation Act		GCA		15.922 / 15.0812GP-R50	9,037	0
Cooperative Research and Training Programs ? Resources of the National Park System		GTA		15.945	1,552	0
Cooperative Research and Training Programs ? Resources of the National Park System		GVA		15.945	2,625	0
Cooperative Research and Training Programs ? Resources of the National Park System		GGB		15.945 / 15.H1200090004 P10AC0017	1,439	0
Cooperative Research and Training Programs ? Resources of the National Park System		GGB		15.945 / 15.H1200090004 P11AC9056	807	0
Cooperative Research and Training Programs ? Resources of the National Park System		GGB		15.945 / 15.P12AC10310 CAH6001101	42,713	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.F12AC10650/H237009400	25,651	0
Development of National Park Service Fir	GGB	15.H1200090004 P11AC90729	3,692	0
Rocky Mountain Inventory and Monitoring	GGB	15.H1200090004,P11AT10456,R	8,043	0
Mapping Scotts Bluff National Monument	GKA	15.H2370094000	1,285	0
Technical Assistance to NPS Wildlife Hea	GGB	15.H2370094000 P09AC00414	278,999	0
Innovative Partnerships for Managing Tou	GGB	15.H2370094000 P13AC00471	30,000	0
A Collaborative Approach to Promoting On	GGB	15.H2370094000/P10AC00618	4,153	0
Architectural Condition Assessment	GSA	15.J1242090058/ FLC-18	18,792	0
Develop, Verify, Process, Maintain + Doc	GGB	15.P11AC91247 RM	87,583	0
Verify Backlog and Catalog Lepidoptera S	GGB	15.P12AC106/CSUCP-142	5,006	0
Biotic Diversity of Aspen Stands in RMNP: Effects of Browning Exclosures	GKA	15.UNC 14 ROMO	2,144	0
Native American Student Persepectives of Rocky Mountain National Park	GKA	15.UNC-11 ROMO	1,500	0
Aspen Regeneration Following Large Scale Fire Distrubance	GKA	15.UNC-12 ROMO	4,380	0
GIS Mapping of Cultural, Paleoclimatic & Paleoenviornmental Landscapes	GKA	15.UNC-13 ROMO	8,867	0
Professional Development for Resource Stewardship Seasonals in RMNP	GKA	15.UNC-8	(296)	0
SUBTOTAL DIRECT FROM:			1,467,366	539,367
PASS-THROUGH PROGRAMS FROM:				
ROCKY MOUNTAIN COOPERATIVE ECOSYSTEM STU				
Rivers, Trails, & Conservation Assistance	GFE	15.921 / 15.R1246111018	3,041	0
Cooperative Research and Training Programs ? Resources of the National Park System	GFE	15.945 / 15.H1200-09-0004	21,151	0
Rocky Mountain National Pk				
Rocky Mountain National Park	GTA	15.P11AT002223	2,577	0
UNIVERSITY OF WYOMING				
Cooperative Research and Training Programs ? Resources of the National Park System	GFB	15.945 / 15.1001182	4,732	0
University of Wisconsin				
Great Lakes: Extending the Early Detect	GGB	15.356K263	21,320	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:			52,821	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR			1,520,187	539,367
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR				
DIRECT FROM:				
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR				
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining	PAA	15.250 / 15.S12AP20008	39,340	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining	PKA	15.250 / 15.S12AP20008	2,318,110	23,771
Abandoned Mine Land Reclamation (AMLR) Program	PKA	15.252 / 15.S10AB20004	758,081	0
Abandoned Mine Land Reclamation (AMLR) Program	PKA	15.252 / 15.S11AF20030	1,298,165	0
Abandoned Mine Land Reclamation (AMLR) Program	PAA	15.252 / 15.S12AF20010	200,969	0
Abandoned Mine Land Reclamation (AMLR) Program	PKA	15.252 / 15.S12AF20010	4,017,332	175,686
SUBTOTAL DIRECT FROM:			8,631,997	199,457
PASS-THROUGH PROGRAMS FROM:				
University of Wyoming				
Abandoned Mine Land Reclamation (AMLR) Program	GGB	15.252 / 15.WYDEQ46764 - CSU	27,334	14,000
SUBTOTAL PASS-THROUGH PROGRAMS FROM:			27,334	14,000
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR			8,659,331	213,457
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				
DIRECT FROM:				
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				
Roadside Impacts on Veg	PJA	15.601819J320	77,258	0
Fish and Wildlife Management Assistance	PBA	15.608 / 15.601818G416	6,892	0
Fish and Wildlife Management Assistance	PBA	15.608 / 15.98210AG028	559	0
Fish and Wildlife Management Assistance	GGB	15.608 / 15.F09AC00278 GP-CESU	2,816	0
Fish and Wildlife Management Assistance	PBA	15.608 / 15.F12AP00753	14,211	0
Cooperative Endangered Species Conservation Fund	PBA	15.615 / 15.E-32-R-1	10,047	0
Cooperative Endangered Species Conservation Fund	PJA	15.615 / 15.E24R9	582	19,995
Cooperative Endangered Species Conservation Fund	PBA	15.615 / 15.E33HM1	161,100	0
Cooperative Endangered Species Conservation Fund	PBA	15.615 / 15.E34RL1	469,540	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Cooperative Endangered Species Conservation Fund			PJA	15.615 / 15.F12AP00488	304	13,974
State Wildlife Grants			PBA	15.634 / 15.T64D2	275,824	0
State Wildlife Grants			PBA	15.634 / 15.T66R2	680,287	0
State Wildlife Grants			PBA	15.634 / 15.T67L1	41,341	0
Migratory Bird Monitoring, Assessment and Conservation			PBA	15.655 / 15.601818G439	3,375	0
Endangered Species Conservation-Recovery Implementation Funds			PBA	15.657 / 15.ES-1-TW-2	24,000	0
SUBTOTAL DIRECT FROM:					1,768,136	33,969
PASS-THROUGH PROGRAMS FROM:						
RESEARCH CORP OF THE UNIVERSITY OF HAWAI						
Research Grants (Generic)			GFB	15.650 / 15.2970189	12,651	0
The Nature Conservancy						
Enhancing Resilience of Riparian and Wet			GGB	15.GS11V1 Task Order #22	20,074	0
Assistance in Completion of Freshwater M			GGB	15.GS11V1 Task Order #23	7,225	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					39,950	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					1,808,086	33,969
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR						
National Cooperative Geologic Mapping Program			PIA	15.810 / 15.G12AC20229	90,307	0
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)			PIA	15.819 / 15.G10AC00457	5,865	0
National Climate Change and Wildlife Science Center			GGB	15.820 / 15.G11AC90009	380,611	0
National Climate Change and Wildlife Science Center			GGB	15.820 / 15.G12AC20504	115,794	255,646
Cooperative Agreement			GWA	15.G11AC20127	3,872	0
National Hydrography Dataset			PEA	15.G11AC20380	26,751	0
SUBTOTAL DIRECT FROM:					623,200	255,646
PASS-THROUGH PROGRAMS FROM:						
AmericaView						
National Land Remote Sensing Education Outreach and Research			GGB	15.815 / 15.AV08-CO01	24,638	0
Humboldt State University Foundation						
Cooperative Research Units Program			GGB	15.812 / 15.PO# 0007100994	22,891	0
UNIVERSITY OF HAWAII						
National Climate Change and Wildlife Science Center			GFB	15.820 / 15.MA130002	48,699	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					96,228	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					719,428	255,646
SUBTOTAL DEPARTMENT OF THE INTERIOR					136,621,803	2,557,070

DEPARTMENT OF JUSTICE						
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS						
DIRECT FROM:						
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS						
Second Chance Act Prisoner Reentry Initiative			NAA	16.812	146,770	212,754
Second Chance Act Prisoner Reentry Initiative			CAA	16.812 / 16.2010-CZ-BX-0041	227,546	0
Second Chance Act Prisoner Reentry Initiative			CAA	16.812 / 16.2011-RV-BX-0003	206,116	0
John R. Justice Prosecutors and Defenders Incentive Act			RAA	16.816	15,867	117,821
SUBTOTAL DIRECT FROM:						
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS						
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						
DIRECT FROM:						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						
Prisoner Reentry Initiative Demonstration (Offender Reentry)			RAA	16.202	0	181,987
Residential Substance Abuse Treatment for State Prisoners			RAA	16.593	280,477	29,237
State Criminal Alien Assistance Program			CAA	16.606	1,554,840	0
Project Safe Neighborhoods			RAA	16.609	26,818	91,348
SUBTOTAL DIRECT FROM:					1,862,135	302,572
PASS-THROUGH PROGRAMS FROM:						
Bulletproof Vest Partnership (BVP)						
Bulletproof Vest Partnership Program			RAA	16.607	27,523	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					27,523	0
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					1,889,658	302,572
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE						
State Justice Statistics Program for Statistical Analysis Centers			RAA	16.550	49,624	0
National Criminal History Improvement Program (NCHIP)			RAA	16.554	145,639	148,229
SUBTOTAL DIRECT FROM:					195,263	148,229
SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					195,263	148,229
DEPARTMENT OF JUSTICE						
DIRECT FROM:						
DEPARTMENT OF JUSTICE						
Unclassified Grants and Contracts			TAA	16.000	72,242	0
Support for Adam Walsh Act Implementation Grant Program			RAA	16.750	255,596	201,512
SUBTOTAL DIRECT FROM:					327,838	201,512
PASS-THROUGH PROGRAMS FROM:						
City and County of Denver						
Community-Based Violence Prevention Program			JAA	16.123	135,838	0
Front RangeTask Force						
Federal Drug Enforcement Programs			RAA	16.HIDTA & OCDETF	9,938	0
Metro Gang Task Force						
Federal Drug Enforcement Programs			RAA	16.Safe Streets	16,110	0
Washington DC Metro Police						
57th Presidential Inauguration			RAA	16.MOU	97,453	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					259,339	0
SUBTOTAL DEPARTMENT OF JUSTICE					587,177	201,512
DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE						
Drug Court Discretionary Grant Program			JAA	16.585 / 16.2010-DC-BX-0127	58,049	0
Drug Court Discretionary Grant Program			JAA	16.585 / 16.2012-DC-BX-0037	103,735	0
Drug Court Discretionary Grant Program			JAA	16.585 / 16.2012-DC-BX-0067	55,956	0
Drug Court Discretionary Grant Program			JAA	16.585 / 16.2012-MO-BX-0001	55,301	0
SUBTOTAL DIRECT FROM:					273,041	0
SUBTOTAL DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE					273,041	0
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Law Enforcement Assistance: Narcotics and Dangerous Drugs Training			OAA	16.004	7,128	0
SUBTOTAL DIRECT FROM:					7,128	0
PASS-THROUGH PROGRAMS FROM:						
DEA/HIDTA Task Forces						
Law Enforcement Assistance: Narcotics and Dangerous Drugs: Laboratory Analysis			RAA	16.001 / 16.Drug Interdiction	31,818	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					31,818	0
SUBTOTAL DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE					38,946	0
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE						
Safe Streets Task Force			RAA	16.2010 RMSSTF (CSP10SAF	16,673	0
Joint Terrorism Task Force			RAA	16.4FN CBI-10JTTF	11,995	0
Joint Terrorism Task Force			RAA	16.66F-DN-A53538D (1F9 C	29,597	0
SUBTOTAL DIRECT FROM:					58,265	0
SUBTOTAL FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE					58,265	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE						
National Institute of Justice Research, Evaluation, and Development Project Grants			RAA	16.560	104,922	0
SUBTOTAL DIRECT FROM:					104,922	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					104,922	0
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						
Forensic DNA Backlog Reduction Program			RAA	16.741	201,740	0
Forensic DNA Backlog Reduction Program			LAA	16.741 / 16.2011-DY-BX-K005	355,270	109,242
Paul Coverdell Forensic Sciences Improvement Grant Program			RAA	16.742	305,412	63,245
SUBTOTAL DIRECT FROM:					862,422	172,487
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					862,422	172,487
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE						
Crime Victim Assistance			RAA	16.575	559,041	6,110,588
Crime Victim Compensation			RAA	16.576	257,335	4,028,800
SUBTOTAL DIRECT FROM:					816,376	10,139,388
PASS-THROUGH PROGRAMS FROM:						
Maryland Crime Victims Resource Center						
Crime Victim Assistance/Discretionary Grants			RAA	16.582	22,954	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					22,954	0
SUBTOTAL OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					839,330	10,139,388
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program			RAA	16.580	557,965	226,094
Edward Byrne Memorial Competitive Grant Program			RAA	16.751	21,712	173,776
SUBTOTAL DIRECT FROM:					-----	-----
					579,677	399,870
PASS-THROUGH PROGRAMS FROM:						
IDAHO STATE UNIVERSITY						
Edward Byrne Memorial Competitive Grant Program			GFB	16.751 / 16.10-358A	14,294	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					-----	-----
					14,294	0
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					-----	-----
					593,971	399,870
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE						
Services For Trafficking Victims			RAA	16.320	14,618	0
Antiterrorism Emergency Reserve			RAA	16.321	93,238	853,814
SUBTOTAL DIRECT FROM:					-----	-----
					107,856	853,814
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					-----	-----
					107,856	853,814
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE						
Sexual Assault Services Formula Program			RAA	16.017	9,467	187,705
Violence Against Women Formula Grants			RAA	16.588	438,936	1,784,020
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program			RAA	16.590	132,362	137,171
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program			JAA	16.590 / 16.2009-WE-AX-0037	194,411	0
SUBTOTAL DIRECT FROM:					-----	-----
					775,176	2,108,896
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE					-----	-----
					775,176	2,108,896
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE						
Juvenile Accountability Block Grants			RAA	16.523	194,274	372,777
Juvenile Justice & Delinquency Prevention: Allocation to States			RAA	16.540	217,808	331,440
Part E -Developing, Testing and Demonstrating Promising New Programs			JAA	16.541 / 16.2009-DC-BX-0093	75,343	0
Title V: Delinquency Prevention Program			RAA	16.548	3,047	64,760
Juvenile Mentoring Program			JAA	16.726 / 16.2010-DC-BX-0002	34,915	0
Enforcing Underage Drinking Laws Program			TAA	16.727	245,397	0
Drug Prevention Program			SJS	16.728	115,083	0
Reduction and Prevention of Children's Exposure to Violence			JAA	16.730 / 16.2010-JW-FX-R012	189,829	0
Protecting Inmates and Safeguarding Communities Discretionary Grant Program			RAA	16.735	0	32,084
Protecting Inmates and Safeguarding Communities Discretionary Grant Program			CAA	16.735 / 16.2011-RP-BX-0022	135,133	0
SUBTOTAL DIRECT FROM:					-----	-----
					1,210,829	801,061
PASS-THROUGH PROGRAMS FROM:						
Chestnut Health Systems Inc.						
Juvenile Mentoring Program			JAA	16.726 / 16.13LI00020-2596	21,851	0
National 4-H Council						
4-H National Mentoring Program: 4-H Tech			GGB	16.2012-JU-FX-0016	19,382	0
Juvenile Mentoring Program			GGB	16.726 / 16.2011-MU-MU-026	82,190	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					-----	-----
					123,423	0
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					-----	-----
					1,334,252	801,061
SUBTOTAL DEPARTMENT OF JUSTICE					-----	-----
					8,256,578	15,458,404

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF LABOR					
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR					
DIRECT FROM:					
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR					
Labor Force Statistics		KAA	17.002	1,504,422	0
Compensation & Working Conditions		FAA	17.005 / 17.W9J78108 8Q	35,337	0
				-----	-----
SUBTOTAL DIRECT FROM:				1,539,759	0
				-----	-----
SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR				1,539,759	0
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
UI ARRA		KAA	17.225	330,737,989	0
Unemployment Insurance		KAA	17.225	765,507,026	1,611,385
Senior Community Service Employment Program		IHA	17.235	897,125	0
Trade Adjustment Assistance		KAA	17.245	1,941,433	285,920
WIA Dislocated Workers		KAA	17.260	1,413,287	8,090,187
WIA Dislocated Workers ARRA		KAA	17.260	22,707	208,979
H-1B Job Training Grants		GJE	17.268	482,520	0
H-1B Job Training Grants		KAA	17.268	215,113	1,268,344
Community Based Job Training Grants		GJR	17.269	267,699	0
Work Opportunity Tax Credit Program (WOTC)		KAA	17.271	237,343	0
Temporary Labor Certification for Foreign Workers		KAA	17.273	254,089	34,423
ARRA NUR		GJH	17.275	2,078,079	0
PROGRAM OF COMPETITIVE GRANTS FOR WORKER TRAINING AND PLACEMENT IN HIGH GROWTH AND EMERGING INDUSTRY SECTOR		EDA	17.275	241,412	0
Worker Training Place ARRA		KAA	17.275	827,669	779,157
Workforce Investment Act (WIA) National Emergency Grants		KAA	17.277	66,806	138,175
Green Jobs Innovation Fund Grants		KAA	17.279	0	4,475,812
Workforce Investment Act (WIA) Dislocated Worker National Reserve Technical Assistance and Training		KAA	17.281	57,824	98,019
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GJD	17.282	5,944,470	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GJK	17.282	547,365	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GZA	17.282	8,323	0
				-----	-----
SUBTOTAL DIRECT FROM:				1,111,748,279	16,990,401
				-----	-----
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR				1,111,748,279	16,990,401
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Mine Health & Safety Grants		PKA	17.600 / 17.MS231761255R	207,583	0
				-----	-----
SUBTOTAL DIRECT FROM:				207,583	0
				-----	-----
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				207,583	0
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Consultation Agreements		GGB	17.504 / 17.CS-22388-CS2	337,704	0
Consultation Agreements		GGB	17.504 / 17.CS-23624-CS3	695,454	0
				-----	-----
SUBTOTAL DIRECT FROM:				1,033,158	0
				-----	-----
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				1,033,158	0
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
DIRECT FROM:							
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR							
Veterans' Employment Program				KAA	17.802	3,472	(1,032)
Homeless Veterans Reintegration Project				KAA	17.805	87,941	138,766
						-----	-----
SUBTOTAL DIRECT FROM:						91,413	137,734
						-----	-----
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR						91,413	137,734
						-----	-----
SUBTOTAL DEPARTMENT OF LABOR						1,114,620,192	17,128,135
DEPARTMENT OF STATE							
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE							
DIRECT FROM:							
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE							
One-Time International Exchange Grant Program				GTA	19.014	93,277	0
						-----	-----
SUBTOTAL DIRECT FROM:						93,277	0
PASS-THROUGH PROGRAMS FROM:							
International Research & Exchanges Board							
Academic Exchange Programs - Teachers				GKA	19.408 / 19.S-PK-330-12-GR-009	189,433	0
						-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						189,433	0
						-----	-----
SUBTOTAL BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE						282,710	0
DEPARTMENT OF STATE							
PASS-THROUGH PROGRAMS FROM:							
BOULDER LANGUAGE TECHNOLOGIES							
Unclassified Grants				GFE	19.000 / 19.AWD-110579	11,951	0
Institute of International Education				GGB	19.11-3419-07	126,889	0
2012 Indonesia English Language Study Pr						-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						138,840	0
						-----	-----
SUBTOTAL DEPARTMENT OF STATE						138,840	0
INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE							
DIRECT FROM:							
INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE							
International Training Center				CAA	19.SINLEC11CA037	1,632,442	0
						-----	-----
SUBTOTAL DIRECT FROM:						1,632,442	0
						-----	-----
SUBTOTAL INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE						1,632,442	0
						-----	-----
SUBTOTAL DEPARTMENT OF STATE						2,053,992	0
DEPARTMENT OF TRANSPORTATION							
DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
DEPARTMENT OF TRANSPORTATION							
Unclassified Grants and Contracts				TAA	20.000	303,064	0
National Infrastructure Investments				NAA	20.933	0	160,146
						-----	-----
SUBTOTAL DIRECT FROM:						303,064	160,146

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>								
MAJOR SUBDIVISION OF FEDERAL AGENCY								
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES		PASSED TO SUBRECIPIENTS	
PASS-THROUGH PROGRAMS FROM:								
ICF INTERNATIONAL								
Research Grants		GFB	20.762 / 20.11VV00014		(4,189)		0	
NORTH DAKOTA STATE UNIVERSITY								
University Transportation Centers Program		GFE	20.701 / 20.DTRT12-G-UTC08		71,581		0	
University Transportation Centers Program		GFE	20.701 / 20.FAR0019957		29,968		0	
National Academy of Sciences								
Pilot Test the Ecological Approaches to		GGB	20.SHRP C-21 (A)		3,515		0	
North Dakota State University								
University Transportation Centers Program		GGB	20.701 / 20.DTRT12-G-UTC08		64,294		0	
University Transportation Centers Program		GGB	20.701 / 20.DTRT12-G-UTC08		55,269		0	
University Transportation Centers Program		GGB	20.701 / 20.DTRT12-G-UTC08		80,083		0	
Research Grants		GGB	20.762 / 20.DTRT07-G-0008 #3		17,589		0	
Pilot Cse Study to Evaluate the Potentia		GGB	20.DTRT12-G-UTC08		6,801		0	
Predicting Fatigue Service Life Extensio		GGB	20.DTRT12-G-UTC08		2,683		0	
Oklahoma State University								
Biobased Transportation Research		GGB	20.761 / 20.AB-5-66090.CSU2 Pears		16,035		0	
Biobased Transportation Research		GGB	20.761 / 20.AB-5-66090.CSU3 Qian		37,973		0	
UNIVERSITY OF CONNECTICUT								
University Transportation Centers Program		GFE	20.701 / 20.525796		6,447		0	
University Transportation Centers Program		GFE	20.701 / 20.FRS#560395		4,307		0	
					-----		-----	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					392,356		0	
					-----		-----	
SUBTOTAL DEPARTMENT OF TRANSPORTATION					695,420		160,146	
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM:								
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Airport Improvement Program		HAA	20.106		230,250		0	
					-----		-----	
SUBTOTAL DIRECT FROM:					230,250		0	
					-----		-----	
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					230,250		0	
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
PASS-THROUGH PROGRAMS FROM:								
North Dakota State University								
Highway Research and Development Program		GGB	20.200 / 20.MPC Year 23		8,123		0	
					-----		-----	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					8,123		0	
					-----		-----	
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					8,123		0	
FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM:								
FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
National Motor Carrier Safety		RAA	20.218		3,496,681		12,123	
Commercial Driver License State Programs		TAA	20.232		192,051		0	
					-----		-----	
SUBTOTAL DIRECT FROM:					3,688,732		12,123	
					-----		-----	
SUBTOTAL FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					3,688,732		12,123	
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM:								
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Capital Assistance to States-Intercity Passenger Rail Service		HAA	20.317		0		672,640	
					-----		-----	
SUBTOTAL DIRECT FROM:					0		672,640	
					-----		-----	
SUBTOTAL FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					0		672,640	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
ARRA				HAA	20.509	0	686,940
Formula Grants for Other Than Urbanized Areas				HAA	20.509	804,235	6,593,563
Public Transportation Research				GJD	20.514	96,142	0
SUBTOTAL DIRECT FROM:						900,377	7,280,503
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						900,377	7,280,503
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
E-911 Grant Program				SGA	20.615	0	61,314
SUBTOTAL DIRECT FROM:						0	61,314
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						0	61,314
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
Pipeline Safety Program Bass Grants				SGA	20.700	441,336	0
Interagency Hazardous Materials Public Sector Training and Planning Grants				RAA	20.703	184,230	95,258
SUBTOTAL DIRECT FROM:						625,566	95,258
SUBTOTAL PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						625,566	95,258
SUBTOTAL DEPARTMENT OF TRANSPORTATION						6,148,468	8,281,984

DEPARTMENT OF TREASURY							
COMMUNITY DEVELOPMENT FINANCIAL INSTITUTION FUND, DEPARTMENT OF TREASURY							
PASS-THROUGH PROGRAMS FROM:							
COLORADO CAMPUS COMPACT							
Financial Education and Counseling Pilot Program				GFC	21.010	2,566	0
Financial Education and Counseling Pilot Program				GFC	21.010 / 21.MOU FOR 2011-2012	6,784	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						9,350	0
SUBTOTAL COMMUNITY DEVELOPMENT FINANCIAL INSTITUTION FUND, DEPARTMENT OF TREASURY						9,350	0
DEPARTMENT OF TREASURY							
DIRECT FROM:							
DEPARTMENT OF TREASURY							
Treasury Equitable Sharing Program (T57)				TAA	21.Court Awards	10,708	0
SUBTOTAL DIRECT FROM:						10,708	0
SUBTOTAL DEPARTMENT OF TREASURY						10,708	0
SUBTOTAL DEPARTMENT OF TREASURY						20,058	0

OFFICE OF PERSONNEL MANAGEMENT							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
OFFICE OF PERSONNEL MANAGEMENT						
DIRECT FROM:						
OFFICE OF PERSONNEL MANAGEMENT						
Intergovernmental Personnel Act (IPA) Mobility Program			GFE	27.011	1,110,208	0
					-----	-----
SUBTOTAL DIRECT FROM:					1,110,208	0
PASS-THROUGH PROGRAMS FROM:						
DENVER RESEARCH INSTITUTE						
Intergovernmental Personnel Act (IPA) Mobility Program			GFE	27.011 / 27.AWD-112939	12,125	0
					-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					12,125	0
					-----	-----
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT					1,122,333	0
					-----	-----
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT					1,122,333	0
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						
DIRECT FROM:						
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts			SDA	30.002	178,994	0
					-----	-----
SUBTOTAL DIRECT FROM:					178,994	0
					-----	-----
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					178,994	0
					-----	-----
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					178,994	0
FEDERAL COMMUNICATIONS COMMISSION						
FEDERAL COMMUNICATIONS COMMISSION						
DIRECT FROM:						
FEDERAL COMMUNICATIONS COMMISSION						
Communications Information and Assistance and Investigation of Complaints			IHA	32.001	11,088	54,919
					-----	-----
SUBTOTAL DIRECT FROM:					11,088	54,919
					-----	-----
SUBTOTAL FEDERAL COMMUNICATIONS COMMISSION					11,088	54,919
					-----	-----
SUBTOTAL FEDERAL COMMUNICATIONS COMMISSION					11,088	54,919
GENERAL SERVICES ADMINISTRATION						
GENERAL SERVICES ADMINISTRATION						
DIRECT FROM:						
GENERAL SERVICES ADMINISTRATION						
Election Reform Payments			VAA	39.011	907,565	0
					-----	-----
SUBTOTAL DIRECT FROM:					907,565	0
					-----	-----
SUBTOTAL GENERAL SERVICES ADMINISTRATION					907,565	0
					-----	-----
SUBTOTAL GENERAL SERVICES ADMINISTRATION					907,565	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
LIBRARY OF CONGRESS						
LIBRARY OF CONGRESS						
DIRECT FROM:						
LIBRARY OF CONGRESS						
Library of Congress - TPS	Colorado		GTA	42.GA08C0012	332,340	0
Library of Congress - TPS	Network		GTA	42.GA08C0012	155,915	0
Library of Congress - TPS	Regional		GTA	42.GA08C0018	360,609	0
SUBTOTAL DIRECT FROM:					848,864	0
SUBTOTAL LIBRARY OF CONGRESS					848,864	0
SUBTOTAL LIBRARY OF CONGRESS					848,864	0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
DIRECT FROM:						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Science			GJJ	43.001	5,167	0
Science			GGB	43.001 / 43.NNX10AT51A	141,660	0
Science			GGB	43.001 / 43.NNX11AN30H Mod 2	66,721	0
Aeronautics			GJC	43.002	540	0
RETI			GKA	43.UNKNOWN	93,249	58,609
SUBTOTAL DIRECT FROM:					307,337	58,609
PASS-THROUGH PROGRAMS FROM:						
ARIZONA STATE UNIVERSITY						
Science			GFE	43.001 / 43.ASU 08-867	14	0
Alion Science and Technology			GGB	43.008575-001-BDM/SCS217998	71,844	0
SPACEPRINT: Development and Validation o			GGB	43.001 / 43.12-685 Amend 02	7,765	0
Arizona State University			GFB	43.002 / 43.97BSM00005	756,701	0
Science			GFB	43.001 / 43.9-10307-02	43,197	0
BALL AEROSPACE			GFB	43.002 / 43.DTM-3250-01 PHASE E	644,473	0
Aeronautics			GFB	43.001 / 43.1595-204-2008516	11,813	0
CARNEGIE INSTITUTE OF WASHINGTON			GGB	43.001 / 43.1439002 Mod 3	356,116	0
Science			GGB	43.1456254	24,850	0
Aeronautics			GGB	43.1478670	35,000	0
CLEMSON UNIVERSITY			GGB	43.1479151	26,167	0
Science			GGB	43.1482368	6,804	0
Calif. Inst. of Tech/Jet Propulsion Lab			GGB	43.Subcontract No. 1454774	15,135	0
Science			GGB	43.49683-A amend 4	72,305	0
Global Carbon Monitoring System Pilot Pr			GFB	43.001 / 43.E2023111	23,762	0
Understanding the linkages between large			GFB	43.001 / 43.E2027741	38,491	0
A Data Record of the Cloudy Boundary Lay			GFB	43.002 / 43.E2018171	35,451	0
ACE Cloud Study			GFB	43.002 / 43.03/10/2013	808,546	220,646
Understanding the Linkages between Large			GFB	43.002 / 43.1408905	190,393	0
City University of New York			GFB	43.002 / 43.1409073	949,624	287,544
Tropical Convective Processes: New Insig			GFB	43.002 / 43.893472	31,581	0
GEORGE MASON UNIVERSITY						
Science						
Science						
Aeronautics						
HAMPTON UNIVERSITY						
Aeronautics						
JET PROPULSION LABORATORY						
Aeronautics						
Aeronautics						
JOHNS HOPKINS UNIVERSITY						
Aeronautics						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
MADISON AREA TECHNICAL COLLEGE							
Education				GFB	43.008 / 43.#2	2,425	0
Montana State University							
Cross Agency Support				GGB	43.009 / 43.MSU G153-12-W3746	54,829	30,000
NATIONAL SPACE BIOMEDICAL RESEARCH INSTI							
Aeronautics				GFE	43.002 / 43.NCC 9-58-590	39,103	0
NEW MEXICO STATE UNIVERSITY							
Education				GFB	43.008 / 43.Q01523	79,202	0
OHIO STATE UNIVERSITY RESEARCH FOUNDATIO							
Science				GFB	43.001 / 43.60027407	47,465	0
PRISMA BASIC RESEARCH							
Science				GFB	43.001 / 43.OCG5636B	1,453	0
Princeton University							
Developing Consistent Earth System Data				GGB	43.00001600 mod 6	76,781	0
RESEARCH FND OF CITY UNIVERSITY OF NEW Y							
Science				GFB	43.001 / 43.49699-A / 15015	100,873	0
RUTGERS UNIVERSITY							
Aeronautics				GFB	43.002 / 43.3508/PO# S1086764	2,768	0
SCIENCE SYSTEMS & APPLICATIONS INC							
Aeronautics				GFB	43.002 / 43.21211-12-070	4,622	0
SOUTHWEST RESEARCH INSTITUTE							
Aeronautics				GFB	43.002 / 43.278985Q	31,408	0
Aeronautics				GFB	43.002 / 43.299449Q	156,541	0
Aeronautics				GFB	43.002 / 43.599791Q	1,860,781	0
Aeronautics				GFB	43.002 / 43.B99075JD	8,237	0
SPACE TELESCOPE SCIENCE INSTITUTE							
Aeronautics				GFB	43.002 / 43.HST-GO-11555.01-A	17,270	0
Aeronautics				GFB	43.002 / 43.HST-GO-11616.02-A	3,269	0
Aeronautics				GFB	43.002 / 43.HST-GO-11659.04-A	1,440	0
Aeronautics				GFB	43.002 / 43.HST-GO-11700.01-A	5,846	0
Aeronautics				GFB	43.002 / 43.HST-GO-11722.02-A	756	0
Aeronautics				GFB	43.002 / 43.HST-GO-11828.01-A	8,899	0
Aeronautics				GFB	43.002 / 43.HST-GO-11829.01-A	6,837	0
Aeronautics				GFB	43.002 / 43.HST-GO-12016.02-A	4,859	0
Aeronautics				GFB	43.002 / 43.HST-GO-12250.01-A	1,485	0
Aeronautics				GFB	43.002 / 43.HST-GO-12278.01-A	102,835	0
Aeronautics				GFB	43.002 / 43.HST-GO-12280.01-A	671	0
Aeronautics				GFB	43.002 / 43.HST-GO-12374.01-A	10,252	0
Aeronautics				GFB	43.002 / 43.HST-GO-12475.04-A	18,296	0
Aeronautics				GFB	43.002 / 43.HST-HF-51263.01-A	22,354	0
Exploration				GFB	43.003 / 43.HST-AR-11773.01-A	1,715	0
Exploration				GFB	43.003 / 43.HST-AR-11774.01-A	13,788	0
State University of New York							
Teaching Inquiry Using NASA Earth System				GGB	43.2011-103 FND Award # 58	13,050	0
UCAR-NCAR-Nat Ctr for Atmospheric Res							
Science				GGB	43.001 / 43.S10-81157 Mod 03	50,805	0
Science				GGB	43.001 / 43.Z13-96768	9,361	0
Aerosol Effects on Cloud Heights and Pre				GGB	43.Z11-88591 mod 2	78,958	0
UNAVCO							
Aeronautics				GFB	43.002 / 43.CA-NNX10AF12A-S1	60,673	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH							
Science				GFB	43.001 / 43.Z13-10502	11,532	0
Science				GFB	43.001 / 43.Z13-98924	9,558	0
UNIVERSITY OF ALABAMA HUNTSVILLE							
Education				GFC	43.008 / 43.SUB2012-037	41,671	0
UNIVERSITY OF CALIFORNIA BERKELEY							
Aeronautics				GFB	43.002 / 43.SA3649-26326	230,268	0
Aeronautics				GFB	43.002 / 43.SA4890-26309/BB0007	46,219	0
UNIVERSITY OF CALIFORNIA AT IRVINE							
Aeronautics				GFB	43.002 / 43.2008-2042	91,624	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO							
Science				GFB	43.001 / 43.10320197 - SUB	55,676	0
UNIVERSITY OF CALIFORNIA LOS ANGELES							
Science				GFB	43.001 / 43.2090 G QA024	7,874	0
Aeronautics				GFB	43.002 / 43.2095 G NA057	23,704	0
Aeronautics				GFB	43.002 / 43.2095 G NA161	24,203	0
UNIVERSITY OF CALIFORNIA SANTA BARBARA							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY			
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Science		GFB		43.001 / 43.KK1212	18,478	0
UNIVERSITY OF CALIFORNIA SANTA CRUZ		GFB		43.001 / 43.S0182122	2,050	0
Science		GFB		43.001 / 43.1001096173	23,308	0
UNIVERSITY OF IOWA		GFB		43.001 / 43.1001158732	15,211	0
Science		GFB		43.002 / 43.10-069	540,711	0
UNIVERSITY OF NEW HAMPSHIRE		GFB		43.002 / 43.2500-1375-00-A	6,580	0
Aeronautics		GFB		43.002 / 43.569755	13,657	0
UNIVERSITY OF SOUTH FLORIDA		GFB		43.001 / 43.302K982	35,684	0
Aeronautics		GGB		43.09-099 Prime NNX09AM08G	547,613	0
UNIVERSITY OF WASHINGTON		GGB		43.001 / 43.Z673001	38,258	0
Aeronautics		GGB		43.Subaward # 3001568969 am	83,818	0
UNIVERSITY OF WISCONSIN		GGB		43.001 / 43.378K265 amend 3	141,653	0
Science		GFB		43.001 / 43.OCG5693B	66,426	0
VANTAGE SYSTEMS		GFB		43.002 / 43.C12N11222 (N00190)	34,806	0
Science					-----	-----
YALE UNIVERSITY					9,160,521	538,190
Aeronautics					-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					9,467,858	596,799
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					-----	-----
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					9,467,858	596,799

NATIONAL ENDOWMENT FOR THE HUMANITIES						
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Museums for America		GCA		45.301 / 45.MA05120454-12	112,254	0
Grants to States		DAA		45.310	2,083,384	239,635
National Leadership Grants		DAA		45.312	20,711	0
National Leadership Grants		GFE		45.312	45,086	0
Laura Bush 21st Century Librarian Program		DAA		45.313	42,315	0
SUBTOTAL DIRECT FROM:					-----	-----
					2,303,750	239,635
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					-----	-----
					2,303,750	239,635
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Promotion of the Arts- Grants to Organizations and Individuals		GFB		45.024	16,503	0
Promotion of the Arts- Grants to Organizations and Individuals		GFA		45.024	3,000	0
Promotion of the Arts- Partnership Agreements		EDA		45.025	676,566	0
SUBTOTAL DIRECT FROM:					-----	-----
					696,069	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					-----	-----
					696,069	0
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Promotion of the Humanities: Division of Preservation and Access		GKA	45.149		460	0
Promotion of the Humanities: Fellowships and Stipends		GFE	45.160		19,672	0
Promotion of the Humanities_Professional Development		GKA	45.163 / 45.FV-50330-12		100,709	0
SUBTOTAL DIRECT FROM:					120,841	0
PASS-THROUGH PROGRAMS FROM:						
STATE UNIVERSITY OF NEW YORK,BUFFALO						
Promotion of the Humanities_Office of Digital Humanities		GFC	45.169 / 45.R 788521		4,059	0
Think 360						
Center for Integrated Arts		GKA	45.GKA10-0056		3,233	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					7,292	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					128,133	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES					3,127,952	239,635

NATIONAL SCIENCE FOUNDATION						
NATIONAL SCIENCE FOUNDATION						
DIRECT FROM:						
NATIONAL SCIENCE FOUNDATION						
Engineering Grants		GKA	47.041 / 47.CBET-1126182		3,950	0
Mathematical and Physical Sciences		GFE	47.049		388,827	27,360
Geosciences		GZA	47.050		30,984	0
Computer and Information Science and Engineering		GFC	47.070		6,000	0
Computer and Information Science and Engineering		GKA	47.070 / 47.IIS-1228772		9,392	0
Biological Sciences		GFB	47.074		(10,093)	0
Biological Sciences		GZA	47.074		91,168	0
Biological Sciences		GGB	47.074 / 47.DBI-0956059		122,604	0
Biological Sciences		GGB	47.074 / 47.DBI-1059654		25,030	26,253
Biological Sciences		GGB	47.074 / 47.DEB-1020540		1,564	0
Social, Behavioral, and Economic Sciences		GKA	47.075		83,806	0
Education and Human Resources		GFB	47.076		536,067	0
Education and Human Resources		GFC	47.076		102,303	53,790
Education and Human Resources		GFE	47.076		680,774	43,686
Education and Human Resources		GGJ	47.076		4,042	0
Education and Human Resources		GJB	47.076		105,672	0
Education and Human Resources		GJL	47.076		289,819	0
Education and Human Resources		GKA	47.076		1,478,044	351,907
Education and Human Resources		GTA	47.076		101,457	0
Education and Human Resources		GYA	47.076		2,403	0
Education and Human Resources		GGB	47.076 / 47.DGE-0822211 Amd 8		413,940	0
Education and Human Resources		GGB	47.076 / 47.DGE-1321845		468,236	0
Education and Human Resources		GGB	47.076 / 47.DRL-0929421		58,736	40,110
Education and Human Resources		GKA	47.076 / 47.DUE-0622421		197,436	0
Education and Human Resources		GGB	47.076 / 47.DUE-1060548		161,840	0
Education and Human Resources		GGJ	47.076 / 47.DUE-1136426		141,031	0
Education and Human Resources		GKA	47.076 / 47.HRD-1136233		99,715	0
Office of Cyberinfrastructure		GGB	47.080 / 47.OCI-1140182		101,245	45,301
ARRA: Callaborative Research: Tundra		GSA	47.082 / 47.ARC-1007672		32,836	35,424
ARRA: Acquisition of Scanning Electron Microscope		GKA	47.082 / 47.CHE-0959879		1,852	0
ARRA: Under Grad Petrological Research		GSA	47.082 / 47.EAR-0911290		5,043	0
Acheivement Scholarship Program (ASP)		GSA	47.0966296		59,881	0
Collaborative Research: Undergrad STEM Success		GSA	47.1068341		147,752	0
Colorado School of Mines CO-AMP Bridge t		GGB	47.HRD-1026839 NCE		0	12,103
SUBTOTAL DIRECT FROM:					5,943,356	635,934
PASS-THROUGH PROGRAMS FROM:						
AMERICAN INSTITUTE OF MATHEMATICS						
Mathematical and Physical Sciences		GFE	47.049 / 47.SPO SA: 001		16,415	0
ARIZONA STATE UNIVERSITY						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY			
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Education and Human Resources			GFE	47.076 / 47.13-005	41,026	0
Education and Human Resources			GFE	47.076 / 47.13-078	84,526	0
ARIZONA STATE UNIVERSITY						
Education and Human Resources			GFB	47.076 / 47.12-808	44,063	0
ASSOC OF UNIV FOR RESEARCH IN ASTRONOMY						
Unclassified Grants and Contracts			GFB	47.000 / 47.0525280-GEM00673	18,135	59,278
Arizona State University						
Education and Human Resources			GKA	47.076 / 47.968883	30,892	0
BBN TECHNOLOGIES						
ARRA			GFB	47.082 / 47.1768/9500010177	10,593	0
ARRA			GFB	47.082 / 47.1803	25,963	24,750
BOSTON UNIVERSITY						
Geosciences			GFB	47.050 / 47.4500000116	159,500	0
Geosciences			GFB	47.050 / 47.450000016	155	0
Bishop Museum						
Discovery and inventory of Papua New Gui			GGB	47.Distribution Code #32032	10,602	0
Boyce Thompson Institute for Plant Res.						
Biological Sciences			GGB	47.074 / 47.Agreement 09-02 amend	86,786	0
CALIFORNIA INSTITUTE OF TECHNOLOGY						
Mathematical and Physical Sciences			GFE	47.049 / 47.44E-1088691	20,634	0
CALIFORNIA POLYTECHNIC STATE UNIVERSITY						
Education and Human Resources			GFB	47.076 / 47.12-028-51621 /51622	6,310	0
CHIARO TECHNOLOGIES						
Unclassified Grants and Contracts			GFB	47.000 / 47.OCG5662B	17,780	0
CLEMSON UNIVERSITY						
Education and Human Resources			GFB	47.076 / 47.125000000000000000	60,457	0
Education and Human Resources			GFB	47.076 / 47.1533-206-2008504	396	0
COLUMBIA UNIVERSITY						
Geosciences			GFB	47.050 / 47.1 (ACCT #5-24902)	9,979	0
COMPUTING RESEARCH ASSOCIATION						
Computer and Information Science and Engineering			GFB	47.070 / 47.CIF-C-70	22,335	0
CORNELL UNIVERSITY						
Engineering Grants			GFB	47.041 / 47.44771-8945	571,754	0
Education and Human Resources			GFB	47.076 / 47.56906-8967	303,977	0
CROW CANYON ARCHAEOLOGICAL CENTER						
Social, Behavioral, and Economic Sciences			GFB	47.075 / 47.2012-118	13,472	0
CSURF-CSU Research Foundation						
(CSA 5339190-5303120) Determine the Biol			GGB	47.11BGF-45 Colo 1-5 CSUR	8,972	0
Determine the Biological Efficacy of Gra			GGB	47.11BGF-45 Colo 1-5 CSUR	5,897	0
Cleveland State University						
Education and Human Resources			GGB	47.076 / 47.DELAT37J PO 50965	4,339	0
DUKE UNIVERSITY						
Unclassified Grants and Contracts			GFB	47.000 / 47.OCG5464B	5,995	0
Unclassified Grants and Contracts			GFB	47.000 / 47.OCG5627B	15,500	0
Duke University						
SAMSI Program on Uncertainty Quantificat			GGB	47.11-1813-08	1	0
EXPLORATORIUM						
Education and Human Resources			GFB	47.076 / 47.S-DUE-1238253-UCI	18,102	0
GALLAUDET UNIVERSITY						
Social, Behavioral, and Economic Sciences			GFB	47.075 / 47.20703	49,512	0
GEORGE MASON UNIVERSITY						
ARRA			GFB	47.082 / 47.E20015A1	13,734	0
GEORGIA INSTITUTE OF TECHNOLOGY						
Computer and Information Science and Engineering			GFE	47.070 / 47.R9397-G1	828	0
INDIANA UNIVERSITY						
Biological Sciences			GFE	47.074 / 47.PO 363450	(70)	0
INDIANA UNIVERSITY						
Social, Behavioral, and Economic Sciences			GFB	47.075 / 47.BL-4843920-UCB	58,958	0
INREDOX						
Engineering Grants			GFB	47.041 / 47.OCG5554B	(16,531)	0
INSTITUTE FOR COMPLEX ADAPTIVE MATTER						
Unclassified Grants and Contracts			GFB	47.000 / 47.UCD13-00169	700	0
JOHNS HOPKINS UNIVERSITY						
Unclassified Grants and Contracts			GFB	47.000 / 47.OCG5265B/2000819838	165,423	0
Geosciences			GFB	47.050 / 47.2001379358	94,826	0
Kansas State University						
Biological Sciences			GGB	47.074 / 47.S09092 Mod 4	23,421	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY			
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Biological Sciences			GGB	47.074 / 47.S13038	11,174	0
MARINE BIOLOGICAL LABORATORY						
Polar Programs (B) -			GFB	47.078 / 47.43024	133,910	0
MICHIGAN STATE UNIVERSITY						
Education and Human Resources			GFB	47.076 / 47.61-2164UCB	23,764	0
MISSOURI BOTANICAL GARDEN						
Biological Sciences			GFB	47.074 / 47.NSF05791UC	19,616	0
MONTANA STATE UNIVERSITY						
International Science and Engineering (OISE)			GFB	47.079 / 47.G125-11-W3069	151,537	0
MTU - Michigan Technological University						
Engineering Grants			GGB	47.041 / 47.101000522 Mod 1	30,149	0
Mathematical Assoc of America						
Mathematical and Physical Sciences			GKA	47.049 / 47.1213	9,480	0
Michigan State University						
Education and Human Resources			GGB	47.076 / 47.61-2349CSU	75,214	0
NATIONAL BUREAU OF ECONOMIC RESEARCH						
Social, Behavioral, and Economic Sciences			GFB	47.075 / 47.304000000000000000	52,046	0
NATIONAL COUNCIL FOR SCIENCE & ENVIRONME						
Unclassified Grants and Contracts			GFB	47.000 / 47.OCG5298B	8,048	0
NATIONAL ECOLOGICAL OBSERVATORY NETWORK						
Unclassified Grants and Contracts			GFB	47.000 / 47.04.11.C.0092	65,182	0
NATIONAL RADIO ASTRONOMY OBSERVATORY						
Unclassified Grants and Contracts			GFB	47.000 / 47.GSSP10-006	10,398	0
Unclassified Grants and Contracts			GFB	47.000 / 47.SAS912A-007/PO33771	4,940	0
NORTHWEST RESEARCH ASSOCIATES INC						
Unclassified Grants and Contracts			GFB	47.000 / 47.NWRA-10-S-131	55,381	0
Unclassified Grants and Contracts			GFB	47.000 / 47.NWRA-12-S-149	60,348	0
New England Aquarium						
Education and Human Resources			GGB	47.076 / 47.NEAq CG #1756	3,943	0
OREGON STATE UNIVERSITY						
Mathematical and Physical Sciences			GFB	47.049 / 47.S1315A-G	26,882	0
Oregon State University						
Geosciences			GGB	47.050 / 47.S1422A-B amend 1	15,919	0
PURDUE UNIVERSITY						
Education and Human Resources			GFE	47.076 / 47.4101-31768	126,327	0
PURDUE UNIVERSITY						
Education and Human Resources			GFB	47.076 / 47.4101-38574	16,169	0
RENSSELAER POLYTECHNIC INSTITUTE						
Unclassified Grants and Contracts			GFB	47.000 / 47.B10575	22,225	0
ROCKY MOUNTAIN BIOLOGICAL LABORATORY						
Biological Sciences			GFE	47.074 / 47.10-6-1002A	3,326	0
RSCH FDN STATE UNIVERSITY OF NEW YORK						
Engineering Grants			GFB	47.041 / 47.R827964	15,427	0
RUTGERS UNIVERSITY						
Social, Behavioral, and Economic Sciences			GFE	47.075 / 47.4797	14,163	0
Rutgers - State University of New Jersey						
Education and Human Resources			GGB	47.076 / 47.4193, PO # S1417177 R	50,727	0
Education and Human Resources			GGB	47.076 / 47.4818, S1761063	19,258	0
Education and Human Resources			GGB	47.076 / 47.Sub # 4206, PO # S142	55,651	0
SANTA CLARA UNIVERSITY						
Education and Human Resources			GFB	47.076 / 47.NSF074-10	2,862	0
SANTA FE INSTITUTE						
Biological Sciences			GFB	47.074 / 47.UCB-EF0526747	56,827	0
SCIENCE EDUCATION SOLUTIONS						
Unclassified Grants and Contracts			GFB	47.000 / 47.TSCN-CU-2012-2	21,983	0
SRI INTERNATIONAL						
Unclassified Grants and Contracts			GFB	47.000 / 47.115-000060	79,571	0
Education and Human Resources			GFB	47.076 / 47.115-000061	18,260	0
STEVENS INSTITUTE OF TECHNOLOGY						
Unclassified Grants and Contracts			GFB	47.000 / 47.OCG5569B	3,491	0
STROUD WATER RESEARCH CENTER						
Geosciences			GFB	47.050 / 47.340040-55900	31,359	0
South Dakota State University						
Biological Sciences			GGB	47.074 / 47.3TB661 amend 1	7,226	0
Biological Sciences			GGB	47.074 / 47.3TC516	7,618	0
Biological Sciences			GGB	47.074 / 47.3TD097	68,741	0
TENNESSEE TECHNOLOGICAL UNIVERSITY						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY			
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Education and Human Resources			GFB	47.076 / 47.OCG5395B	2,290	0
TERRAVISION						
Geosciences			GFB	47.050 / 47.OCG5531B	(3,761)	0
TERC						
Unclassified Grants and Contracts			GFB	47.000 / 47.4282	12,814	0
Unclassified Grants and Contracts			GFB	47.000 / 47.4483	7,000	0
Education and Human Resources			GFB	47.076 / 47.4052	40,384	0
UCAR-NCAR-Nat Ctr for Atmospheric Res						
Geosciences			GGB	47.050 / 47.Z11-95316 mod 3	19,608	0
Impact Assessment of Cloud-affected AMSU			GGB	47.Z13-92784	11,502	0
UMASS-University of Massachusetts						
Engineering Grants			GGB	47.041 / 47.13 007358A PO 0001344	7,556	0
Engineering Grants			GGB	47.041 / 47.UM#04-002341 B10 PO00	(7)	0
Engineering Grants			GGB	47.041 / 47.UM#04-002341 B11 Amen	22,058	0
Engineering Grants			GGB	47.041 / 47.UM#04-002341 B18 PO0	249,613	0
Biological Sciences			GGB	47.074 / 47.12-006744 B 00 PO 000	16,203	0
UNAVCO						
Geosciences			GFB	47.050 / 47.S12-GEO0914704-S4	15,194	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
Geosciences			GFB	47.050 / 47.PO 975661	4,778	0
Geosciences			GFB	47.050 / 47.S09-75668	7,765	0
Geosciences			GFB	47.050 / 47.S13-10112	36,588	0
Geosciences			GFB	47.050 / 47.Z10-76581	31	0
Geosciences			GFB	47.050 / 47.Z12-68523	53,233	0
Geosciences			GFB	47.050 / 47.Z12-89963	59,220	0
Geosciences			GFB	47.050 / 47.Z13-79149	11,426	0
Geosciences			GFB	47.050 / 47.Z13-96767	120,980	0
Education and Human Resources			GFB	47.076 / 47.Z11-82711	67,652	0
Education and Human Resources			GFB	47.076 / 47.Z12-63873	19,067	14,386
UNIVERSITY NORTH CAROLINA CHARLOTTE						
Unclassified Grants and Contracts			GFB	47.000 / 47.20120250-01-UCB	15,554	0
Computer and Information Science and Engineering			GFB	47.070 / 47.20130008-02-UCB	14,438	0
Education and Human Resources			GFB	47.076 / 47.20100226-01-UCB	67,656	0
UNIVERSITY OF CALIFORNIA BERKELEY						
Mathematical and Physical Sciences			GFE	47.049 / 47.00007462	33,623	0
Mathematical and Physical Sciences			GFE	47.049 / 47.00007463	15,681	0
Mathematical and Physical Sciences			GFE	47.049 / 47.00008054	71,068	0
UNIVERSITY OF MINNESOTA						
International Science and Engineering (OISE)			GFE	47.079 / 47.A003418205	68,857	0
UNIVERSITY OF NORTH TEXAS						
Computer and Information Science and Engineering			GFE	47.070 / 47.GF1629-1	21,864	0
UNIVERSITY OF SOUTHERN CALIFORNIA						
Biological Sciences			GFE	47.074 / 47.137254	3,024	0
UNIVERSITY OF TEXAS AT SAN ANTONIO						
Trans- NSF Recovery Act Research Support			GFE	47.082 / 47.3204-05UD	141,124	0
UNIVERSITY OF WYOMING						
Geosciences			GFE	47.050 / 47.1001657-UCD	12,169	0
UNIVERSITY OF ALASKA						
Engineering Grants			GFB	47.041 / 47.G5065	158	0
Polar Programs (B) -			GFB	47.078 / 47.UAF 12-0030/FP21378	43,274	0
UNIVERSITY OF ARIZONA						
Mathematical and Physical Sciences			GFB	47.049 / 47.Y561957	84,278	0
UNIVERSITY OF CALIFORNIA BERKELEY						
Mathematical and Physical Sciences			GFB	47.049 / 47.7961	36,999	0
Mathematical and Physical Sciences			GFB	47.049 / 47.8049	59,162	0
Mathematical and Physical Sciences			GFB	47.049 / 47.SA5876-11815	37,880	0
UNIVERSITY OF CALIFORNIA AT DAVIS						
Unclassified Grants and Contracts			GFB	47.000 / 47.UCD12-01284	21,798	0
Unclassified Grants and Contracts			GFB	47.000 / 47.UCD12-01704	16,712	0
Unclassified Grants and Contracts			GFB	47.000 / 47.UCD12-07407	67,241	0
Unclassified Grants and Contracts			GFB	47.000 / 47.UCD12-07498	25,000	0
Geosciences			GFB	47.050 / 47.200911281-05	14,472	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Social, Behavioral, and Economic Sciences			GFB	47.075 / 47.10321142	79,922	0
UNIVERSITY OF CHICAGO						
Mathematical and Physical Sciences			GFB	47.049 / 47.41752-6	5,699	0
Polar Programs (B) -			GFB	47.078 / 47.34252-C	119,294	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY			
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
ARRA			GFB	47.082 / 47.FP040153	35,455	0
UNIVERSITY OF MASSACHUSETTS			GFC	47.041 / 47.1345135	15,646	0
Engineering Grants						
UNIVERSITY OF MASSACHUSETTS AMHERST			GFC	47.041 / 47.04-002341 J 00	44,428	0
Engineering Grants						
UNIVERSITY OF NEW HAMPSHIRE			GFB	47.050 / 47.12-030	40,424	0
Geosciences						
UNIVERSITY OF NORTH TEXAS			GFB	47.070 / 47.GF1629-2	21,164	0
Computer and Information Science and Engineering						
UNIVERSITY OF NOTRE DAME			GFB	47.049 / 47.OCG5698B	985	0
Mathematical and Physical Sciences						
UNIVERSITY OF PUERTO RICO			GFB	47.082 / 47.OCG5375B	1,157	0
ARRA						
UNIVERSITY OF SOUTHERN CALIFORNIA			GFB	47.050 / 47.Y81725	16,848	0
Geosciences						
UNIVERSITY OF TEXAS AT AUSTIN			GFB	47.050 / 47.UTA11-001080	110,902	0
Geosciences						
UNIVERSITY OF TEXAS AT EL PASO			GFB	47.070 / 47.26-3510-79-61	23,652	0
Computer and Information Science and Engineering						
UNIVERSITY OF VIRGINIA			GFB	47.070 / 47.GA10882-136917	6,937	0
Computer and Information Science and Engineering						
UNIVERSITY OF WASHINGTON			GFB	47.082 / 47.7004742	37,737	0
ARRA						
UNIVERSITY OF WISCONSIN			GFC	47.000	7,999	0
Unclassified Grants and Contracts			GFB	47.076 / 47.X496252/144QS58	2,573	0
Education and Human Resources						
US CIVILIAN RESEARCH/DEVELOPMENT FDN			GFB	47.079 / 47.ESC-2974-TL-09	9	0
International Science and Engineering (OISE)			GFB	47.079 / 47.RUG1-2976-ST-10	8,388	0
International Science and Engineering (OISE)			GFB	47.079 / 47.RUG1-2981-TO-10	5,623	0
International Science and Engineering (OISE)			GFB	47.079 / 47.RUP1-2978-MO-10	5,806	0
International Science and Engineering (OISE)			GFC	47.079 / 47.UKC2-7071-CH-12	3,565	0
Univ of Oklahoma-Tulsa						
Education and Human Resources			GJL	47.076	253	24,770
Univ. Corp. for Atmospheric Research						
Geosciences			GGB	47.050 / 47.211-87965	100,536	0
University of Alaska (NSF)			GSA	47.UAF 13-0059	16,000	0
Sprite Field Campaign						
University of California, Davis			GGB	47.049 / 47.SUB 09000769-Colo Ame	11,434	0
Mathematical and Physical Sciences						
University of California, Los Angeles			GGB	47.080 / 47.0145 G MB062 amend 3	194,621	0
Office of Cyberinfrastructure						
University of California, Riverside			GGB	47.074 / 47.S-000201 amend 5	6,556	0
Biological Sciences						
University of Illinois			GGB	47.080 / 47.2007-01077-25 Grant C	73,652	0
Office of Cyberinfrastructure						
University of Maryland			GGB	47.049 / 47.2353403 Amend B	213,810	0
Mathematical and Physical Sciences			GGB	47.074 / 47.2355903	183,205	0
Biological Sciences						
University of Nevada			GGB	47.050 / 47.UNR-09-20 PO#19BP167	5,121	0
Geosciences						
University of Notre Dame			GGB	47.049 / 47.11-3081-08	2,800	0
Mathematical and Physical Sciences			GGB	47.049 / 47.11-3116-06	1,650	0
Mathematical and Physical Sciences						
University of Texas at Austin			GGB	47.049 / 47.12-001134	21,194	0
Mathematical and Physical Sciences						
Utah State University			GGB	47.082 / 47.09066601 amend 1	63,990	0
Trans- NSF Recovery Act Research Support						
VANDERBILT UNIVERSITY			GFB	47.075 / 47.18494	11,296	0
Social, Behavioral, and Economic Sciences						
VIRGINIA TECH UNIVERSITY			GFE	47.082 / 47.478093-19720	33,280	0
Trans- NSF Recovery Act Research Support						
WESTED			GFB	47.076 / 47.5436 S07-081	91,854	0
Education and Human Resources						
YALE UNIVERSITY			GFB	47.049 / 47.C13D11499(D1800)	70,185	0
Mathematical and Physical Sciences						
Z4 Energy Systems, LLC						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Engineering Grants					GJE	47.041 / 47.924695	8,599	0
ZENWA, INC.								
Unclassified Grants and Contracts					GFB	47.000 / 47.OCG5114B	50,305	0
Engineering Grants					GFB	47.041 / 47.OCG5114B	3,150	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							6,795,429	123,184
SUBTOTAL NATIONAL SCIENCE FOUNDATION							12,738,785	759,118
SUBTOTAL NATIONAL SCIENCE FOUNDATION							12,738,785	759,118

SMALL BUSINESS ADMINISTRATION								
SMALL BUSINESS ADMINISTRATION								
DIRECT FROM:								
SMALL BUSINESS ADMINISTRATION								
Veterans Business Development					EDA	59.044	104,763	0
State Trade and Export Promotion Pilot Grant Program					EDA	59.061	149,372	0
Small Business Development Centers					EDA	59.59.037	1,508,975	0
SUBTOTAL DIRECT FROM:							1,763,110	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION							1,763,110	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION							1,763,110	0

DEPARTMENT OF VETERANS AFFAIRS								
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS								
DIRECT FROM:								
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS								
Burial Expenses Allowance for Veterans					OBA	64.101	129,798	0
All-Volunteer Force Educational Assistance					GJB	64.124	377	0
Veteran's Recording Fee					GGJ	64.unknown	1,745	0
SUBTOTAL DIRECT FROM:							131,920	0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS							131,920	0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS								
DIRECT FROM:								
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS								
Veterans Nursing Home Care					IHA	64.010	1,388,529	0
Veterans State Domiciliary Care					IHA	64.014	314,566	0
Veterans State Nursing Home Care					IHA	64.015	19,917,339	0
Veterans State Hospital Care					GFE	64.016	77,652	0
Sharing Specialized Medical Resources					GFE	64.018	2,853,279	0
SUBTOTAL DIRECT FROM:							24,551,365	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS							24,551,365	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS							24,683,285	0

ENVIRONMENTAL PROTECTION AGENCY								
ENVIRONMENTAL PROTECTION AGENCY								

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
DIRECT FROM:							
ENVIRONMENTAL PROTECTION AGENCY							
Performance Partnership Grants				FAA	66.605	9,416,364	143,419
Performance Partnership Grants				BAA	66.605 / 66.BG-96810413-2	230,771	35,507
Environmental Information Exchange Network Grant Program and Related Assistance				FAA	66.608	63,505	0
						-----	-----
SUBTOTAL DIRECT FROM:						9,710,640	178,926
PASS-THROUGH PROGRAMS FROM:							
Water Environment Research Foundation							
Landscape Irrigation Using Household Gra				GGB	66.06-CTS-1CO Amd #2	9,417	0
Task Order 2C: Linking Stormwater BMP Sy				GGB	66.SW1R06-TO2C	0	5,418
Task Order 5b: BMP SELECT -- Development				GGB	66.SWC1R06 TO 5B	56,611	137,508
						-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						66,028	142,926
						-----	-----
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY						9,776,668	321,852
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY							
DIRECT FROM:							
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY							
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C				FAA	66.034	665,310	0
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C				GGB	66.034 / 66.XA-83444801-1	(606)	0
ARRA-National Clean Diesel Program-CDPHE				FAA	66.039	(1,312)	0
National Clean Diesel Emissions Reduction Program				FAA	66.039	21,889	0
ARRA-Diesel State Grant Program				FAA	66.040	(2,670)	0
State Clean Diesel Grant Program				FAA	66.040	64,576	0
						-----	-----
SUBTOTAL DIRECT FROM:						747,187	0
						-----	-----
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY						747,187	0
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY							
DIRECT FROM:							
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY							
Regional Agricultural IPM Grants				GGB	66.714 / 66.PE 96825201-0	6,616	0
						-----	-----
SUBTOTAL DIRECT FROM:						6,616	0
						-----	-----
SUBTOTAL OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY						6,616	0
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY							
DIRECT FROM:							
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY							
Consolidated Pesticide Enforcement Cooperative Agreements				BAA	66.700 / 66.BG-97819610	175,077	0
Consolidated Pesticide Enforcement Cooperative Agreements				BAA	66.700 / 66.BG96810413	12,589	0
Multi-Media Capacity Building Grants for States and Tribes				FAA	66.709	50,268	0
						-----	-----
SUBTOTAL DIRECT FROM:						237,934	0
						-----	-----
SUBTOTAL OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY						237,934	0
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY							
DIRECT FROM:							
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY							
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies				GGB	66.716 / 66.X8-83520201-0	60,435	14,171
Source Reduction Assistance				FAA	66.717	26,999	0
						-----	-----
SUBTOTAL DIRECT FROM:						87,434	14,171
						-----	-----
SUBTOTAL OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY						87,434	14,171
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
DIRECT FROM:						
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY						
Science to Achieve Results (STAR) Fellowship Program			GGB	66.514 / 66.FP-91730301-0 Zurlin	14,902	0
P3 Award: National Student Design Competition for Sustainability			GGB	66.516 / 66.SU-83508701-0	679	0
					-----	-----
SUBTOTAL DIRECT FROM:					15,581	0
PASS-THROUGH PROGRAMS FROM:						
M.I.T. Massachusetts Institute of Tech.						
Science to Achieve Results (STAR) Research Program			GGB	66.509 / 66.5710003201	40,554	0
MACTEC ENGINEERING AND CONSULTING INC						
Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects			GFB	66.512 / 66.6064 11 0218 TASK 0	5,409	0
State University of New York						
Science to Achieve Results (STAR) Research Program			GGB	66.509 / 66.49229A amend 3	73,970	0
UNIVERSITY OF CINCINNATI						
Office of Research and Development Consolidated Research/Training/Fellowships			GFB	66.511 / 66.006867/PO L12-45000	22,944	0
UNIVERSITY OF IOWA						
Science to Achieve Results (STAR) Research Program			GFB	66.509 / 66.W000319235	182,440	0
					-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					325,317	0
					-----	-----
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					340,898	0
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY						
ARRA-Central City/Clear Creek Superfund Remedial Action ARRA			FAA	66.802	(3,334)	0
ARRA-Hazardous Substances Response Fund			FAA	66.802	26,719	0
ARRA-Summitville Mine Site Clean-up/implement statutory rqr.			FAA	66.802	(66,428)	0
Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements			FAA	66.802	10,047,287	556,287
Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements			FAA	66.802 / 66.*****	7,643	0
Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements			PKA	66.802 / 66.96803601	22,014	0
Leaking Underground Storage Tank Trust Fund Corrective Action Program			KAA	66.805	1,267,551	227,886
State and Tribal Response Program Grants			FAA	66.817	790,357	(22,455)
ARRA-Brownfields RLF			FAA	66.818	529,000	0
Brownfields Assessment and Cleanup Cooperative Agreements			FAA	66.818	672,598	0
					-----	-----
SUBTOTAL DIRECT FROM:					13,293,407	761,718
					-----	-----
SUBTOTAL OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY					13,293,407	761,718
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY						
Congressionally Mandated Projects			FAA	66.202	2,026	0
					-----	-----
SUBTOTAL DIRECT FROM:					2,026	0
PASS-THROUGH PROGRAMS FROM:						
VARIOUS AGENCIES						
Congressionally Mandated Projects			GFB	66.202 / 66.4376	77,127	0
WATER RESEARCH FOUNDATION						
Congressionally Mandated Projects			GFB	66.202 / 66.4235	(62)	0
Congressionally Mandated Projects			GFB	66.202 / 66.4376	93,896	14,389
					-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					170,961	14,389
					-----	-----
SUBTOTAL OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY					172,987	14,389
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY						
Water Pollution Control State, Interstate and Tribal Program Support			FAA	66.419	122,087	143,992

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
State Underground Water Source Protection				PHA	66.433	/ 66.G00836712	50,000	0
State Underground Water Source Protection				PHA	66.433	/ 66.G00836713	46,060	0
ARRA-Water Quality Management Planning				FAA	66.454		(489)	0
Water Quality Management Planning				FAA	66.454		28,584	52,770
Nonpoint Source Implementation Grants				FAA	66.460		917,397	1,439,685
Regional Wetland Program Development Grants				PBA	66.461	/ 66.CD96814301-0	0	4,175
State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs				FAA	66.471		166,070	0
SUBTOTAL DIRECT FROM:							1,329,709	1,640,622
PASS-THROUGH PROGRAMS FROM:								
CO Water Res & Power Dev.								
Capitalization Grants for Clean Water State Revolving Funds				FAA	66.458	/ 66.CS-08000111 CS-080001	1,295,585	(36,748)
Capitalization Grants for Clean Water State Revolving Funds				FAA	66.458	/ 66.CS-08000112	263,762	0
Capitalization Grants for Drinking Water State Revolving Funds				FAA	66.468	/ 66.FS-99883212	5,533,763	162,962
Capitalization Grants for Drinking Water State Revolving Funds				FAA	66.468	/ 66.FS-9988321212	639,437	0
Colorado Water Resource Power Development Authority								
Capitalization Grants for Clean Water State Revolving Funds				NAA	66.458		46,169	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							7,778,716	126,214
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY							9,108,425	1,766,836
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY							33,771,556	2,878,966

NUCLEAR REGULATORY COMMISSION								
NUCLEAR REGULATORY COMMISSION								
DIRECT FROM:								
NUCLEAR REGULATORY COMMISSION								
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program				GGB	77.008	/ 77.NRC-38-10-951	112,187	0
SUBTOTAL DIRECT FROM:							112,187	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION							112,187	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION							112,187	0

DEPARTMENT OF ENERGY								
DEPARTMENT OF ENERGY								
DIRECT FROM:								
DEPARTMENT OF ENERGY								
State Energy Program				EFA	81.041	/ 81.NT43196	211,692	0
WX-ARRA				EFA	81.042	/ 81.DE-EE0000079	4,853,435	0
Weatherization Assistance for Low-Income Persons				EFA	81.042	/ 81.DE-EE0000147	6,321,079	0
Weatherization Assistance for Low-Income Persons				EFA	81.042	/ 81.DE-EE0003868	189,150	0
Office of Science Financial Assistance Program				GJA	81.049		0	116,971
Conservation Research and Development				EFA	81.086	/ 81.DE-EE0006090	54,238	0
Renewable Energy Research and Development				AEA	81.087		3,330,801	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis				GFC	81.117		66,614	67,965
State Energy Program Special Projects				EFA	81.119	/ 81.DE-EE0000349	72,458	0
State Energy Program Special Projects				EFA	81.119	/ 81.DE-EE0005459	82,579	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis				SGA	81.122		274,194	0
Energy Emergency Assurance Plan - ARRA				EFA	81.122	/ 81.DE-OE0000066	71	0
EECBG Formula Grant - ARRA				EFA	81.128	/ 81.DE-EE0000913	177,579	0
Long-Term Surveillance and Maintenance				FAA	81.136		184,641	0
Long-Term Surveillance and Maintenance				FAA	81.136	/ 81.DE-FC01-98GJ79476	61,631	0
SUBTOTAL DIRECT FROM:							15,880,162	184,936

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
PASS-THROUGH PROGRAMS FROM:						
AERODYNE RESEARCH, INC.						
Unclassified Grants and Contracts			GFB	81.000 / 81.10667-3	48,669	0
Unclassified Grants and Contracts			GFB	81.000 / 81.10746-4	5,751	0
Unclassified Grants and Contracts			GFB	81.000 / 81.ARI-10609-2	11,923	0
Unclassified Grants and Contracts			GFB	81.000 / 81.ARI-10610-1	8,184	0
AMERICAN LUNG ASSOCIATION						
Unclassified Grants and Contracts			GFB	81.000 / 81.OCG5538B	27,822	0
ARGONNE NATIONAL LABORATORY - SEE UCHICA						
Unclassified Grants and Contracts			GFB	81.000 / 81.2F-30921	192,971	0
Unclassified Grants and Contracts			GFB	81.000 / 81.2F031861	96,168	0
Unclassified Grants and Contracts			GFB	81.000 / 81.2F031862	66,800	0
Unclassified Grants and Contracts			GFB	81.000 / 81.3F-31001	7,454	0
Unclassified Grants and Contracts			GFB	81.000 / 81.3F-31181	68,274	0
Unclassified Grants and Contracts			GFB	81.000 / 81.0F-32822	41,951	0
Alliance for Sustainable Energy-NREL						
Electricity Delivery and Energy Reliability, Research, Development and Analysis			GGB	81.122 / 81.XCO-0-40592-01 Mod 3	56,986	0
Evaluation of Cellulosic Biomass-Derived			GGB	81.UGA-0-41027- 00 Task VTP	85,122	0
APUP Marketing Summaries for Energy Inno			GGB	81.UGA-0-41027-04 TO#DOIP.2	4,132	0
Enabling the CIGS PV Technology			GGB	81.UGA-0-41027-10	114,956	0
Biomass Production Potential in Central			GGB	81.UGA-0-41027-12 APUP	39,940	0
Statistical Issues Related to Extreme-Sc			GGB	81.UGA-0-41027-15 mod 2	2,575	0
Wind for Schools (Wfs) - Wind Applicatio			GGB	81.XEE-8-77562-01 Mod 10	22,203	0
Manufacturing Process Optimization to Im			GGB	81.XXL-5-44205-02	(393)	0
NREL Joint Appointment -- Dan Zimmerle			GGB	81.Zimmerle Joint Appointment	11,581	0
MOU- Services of David Hiller			GGB	81.deac36-086028-308	61,764	0
Alliance for Sustainable Energy-NREL-CRSP						
Creation of an Energy Specific Computabl			GGB	81.UGA-0-41027-13	3,908	0
Argonne National Laboratory						
Office of Scientific and Technical Information			GKA	81.064 / 81.DE-AC02-06CH11357	42,329	0
Arizona Geo Survey						
ARRA- National GT Data System Mod 1			PIA	81.087 / 81.CO-EE02850M1	41,399	0
Arizona Geo Survey						
ARRA-Characterization of Seq Forms			PIA	81.087 / 81.CO-EE0002850	100,327	0
Arizona State University						
ARRA: Interconnection-level Analysis and			GGB	81.122 / 81.11-452 Amend 2	119,059	0
Assoc. Universities, Inc.-Brookhaven Lab						
Engineering Services for LBNE			GGB	81.168100 amend 9	140,549	0
BATTELLE MEMORIAL INST PACIFIC NORTHWEST						
Unclassified Grants and Contracts			GFB	81.000 / 81.172379	28,231	0
BATTELLE MEMORIAL INSTITUTE						
Unclassified Grants and Contracts			GFB	81.000 / 81.90607	9,117	0
BECHTEL MARINE PROPULSION CORP.						
Unclassified Grants and Contracts			GFB	81.000 / 81.7000972	55,453	0
BERKELEY NATIONAL LABORATORY						
Unclassified Grants and Contracts			GFB	81.000 / 81.6990498	3,009	0
BROOKHAVEN NATIONAL LAB						
Unclassified Grants and Contracts			GFB	81.000 / 81.198795	(189)	0
Unclassified Grants and Contracts			GFB	81.000 / 81.221368	7,304	0
CREARE, INC.						
Electricity Delivery and Energy Reliability, Research, Development and Analysis			GFC	81.122 / 81.SUBCONTRACT 62333	8,934	0
CRSP - Center for Revolutionary Solar Photoconversion						
Non-Toxic, Earth Abundant Photovoltaic D			GGB	81.KXFE-9-99005-07 mod 1	175	0
The Effect of Blinking and Switching of			GGB	81.KXFE-9-99005-08	16,757	0
CSU Ventures						
Renewable Energy Research and Development - ARRA			GJB	81.087 / 81.DOE001-1 (ACC)	38,932	0
CSURF-CSU Ventures						
ARRA: PHEV Education			GGB	81.086 / 81.Agreement 1-9 Amend	215,881	0
ARRA: Advanced Electric Drive Vehicle Ed			GGB	81.DOE001-2 Amend 01	215,207	0
Calif. Inst. of Tech/Jet Propulsion Lab						
CloudSat DPC (CIRA)			GGB	81.1439268 Mod 17	973,875	0
CloudSat EPO			GGB	81.1439268 Mod 17	81,507	57,768
CloudSat Science			GGB	81.1439268 Mod 19	246,504	265,730
Caterpillar, Inc.						
Inventions and Innovations			GGB	81.036 / 81.C238615 Amend A2	33,340	0
Donald Danforth Plant Science Center						
ARRA: National Alliance for Advanced Bio			GGB	81.087 / 81.28302-D Amd 9	169,598	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
ARRA: National Alliance for Advanced Bio			GGB	81.087 / 81.28302-D Mod 09	84,243	0
ARRA: National Alliance for Advanced Bio			GGB	81.087 / 81.28302-D Mod9	180,765	0
FERMI NATIONAL ACCELERATOR LABORATORY						
Unclassified Grants and Contracts			GFB	81.000 / 81.PO 610575	51,629	0
FLINT GEOTHERMAL						
ARRA			GFB	81.087 / 81.OCG5326B	30,494	0
GEORGIA INSTITUTE OF TECHNOLOGY						
ARRA			GFB	81.087 / 81.S7094-S1	214	0
HARRISON SCHOOL DISTRICT						
Inventions and Innovations			GFC	81.036	142,497	0
HOUSTON ADVANCED RESEARCH CENTER						
Unclassified Grants and Contracts			GFB	81.000 / 81.08122-35 R08	9,581	0
Unclassified Grants and Contracts			GFB	81.000 / 81.5635B	14,213	0
Idaho National Laboratory						
11-2031: Multiscale Modeling and Uncerta			GGB	81.00120133	174,852	61,224
KAPTEYN-MURNANE LABORATORIES						
Unclassified Grants and Contracts			GFB	81.000 / 81.OCG5699B	10,049	0
KMLabs Inc. - Kapteyn Murnane Laboratories, Inc.						
Office of Science Financial Assistance Program			GGB	81.049 / 81.10-1019-11	11,255	0
Multi-keV, High Harmonic Source at 1MHz,			GGB	81.10-2568-06	(3,345)	0
KRELL INSTITUTE						
Unclassified Grants and Contracts			GFB	81.000 / 81.24031	3,422	0
LAWRENCE LIVERMORE NATIONAL LABORATORY						
Unclassified Grants and Contracts			GFB	81.000 / 81.B593777	11,224	0
Unclassified Grants and Contracts			GFB	81.000 / 81.B598898	13,434	0
Unclassified Grants and Contracts			GFB	81.000 / 81.B602994	24,973	0
Unclassified Grants and Contracts			GFC	81.000 / 81.SUB. NO. B602385	17,139	0
Renewable Energy Research and Development			GFB	81.087 / 81.B589953	(30,492)	0
LOS ALAMOS NATIONAL LABORATORIES						
Unclassified Grants and Contracts			GFB	81.000 / 81.102287	54,439	0
Unclassified Grants and Contracts			GFB	81.000 / 81.159756	15,916	0
Unclassified Grants and Contracts			GFB	81.000 / 81.166734-1	93,228	0
Unclassified Grants and Contracts			GFB	81.000 / 81.187754-1	76,730	0
Unclassified Grants and Contracts			GFB	81.000 / 81.216508-1	29,126	0
Unclassified Grants and Contracts			GFB	81.000 / 81.230859	4,046	0
Los Gatos Research, Inc.						
Site-Specific Nitrous Oxide Isotope Anal			GGB	81.11-2161-11	28,935	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY						
Office of Science Financial Assistance Program			GFB	81.049 / 81.5710002340	64,733	0
MICHIGAN TECHNOLOGICAL UNIVERSITY						
Office of Science Financial Assistance Program			GFB	81.049 / 81.10060121	94,660	0
NATIONAL RENEWABLE ENERGY LABORATORY						
Unclassified Grants and Contracts			GFB	81.000 / 81.200532	204	0
Unclassified Grants and Contracts			GFB	81.000 / 81.AFA-1-11659-01	28,765	0
Unclassified Grants and Contracts			GFB	81.000 / 81.KXEA-3-33606-29	(493)	0
Unclassified Grants and Contracts			GFB	81.000 / 81.KXEA-3-33606-45	12,377	0
Unclassified Grants and Contracts			GFB	81.000 / 81.KXEA-3-33606-50	10	0
Unclassified Grants and Contracts			GFB	81.000 / 81.KXEA-3-33606-55	(38,644)	0
ARRA			GFB	81.000 / 81.KXEA-3-33606-56	(7,433)	0
ARRA			GFB	81.000 / 81.KXEA-3-33606-57	54,002	0
Unclassified Grants and Contracts			GFB	81.000 / 81.KXFE-9-99004-06	24	0
Unclassified Grants and Contracts			GFB	81.000 / 81.NFA-1-40652-01	30,791	0
Unclassified Grants and Contracts			GFB	81.000 / 81.NFT-8-88527-01	37,467	0
Unclassified Grants and Contracts			GFB	81.000 / 81.OCG5231B	24,254	0
Unclassified Grants and Contracts			GFB	81.000 / 81.OCG5295B	13,277	0
Unclassified Grants and Contracts			GFB	81.000 / 81.OCG5363B	235,256	0
Unclassified Grants and Contracts			GFB	81.000 / 81.OCG5646B	15,053	0
Unclassified Grants and Contracts			GFB	81.000 / 81.OCG5677B	24,692	0
Unclassified Grants and Contracts			GFB	81.000 / 81.UGA-0-41026-01	20,648	0
Unclassified Grants and Contracts			GFB	81.000 / 81.UGA-0-41026-06	(3,415)	0
Unclassified Grants and Contracts			GFB	81.000 / 81.UGA-0-41026-08	31,465	0
Unclassified Grants and Contracts			GFB	81.000 / 81.UGA-0-41026-11/ER46	35,749	0
Unclassified Grants and Contracts			GFB	81.000 / 81.UGA-0-41026-12	(69,962)	0
Unclassified Grants and Contracts			GFB	81.000 / 81.UGA-0-41026-14	17,119	0
Unclassified Grants and Contracts			GFB	81.000 / 81.UGA-0-41026-15	(2,823)	0
Unclassified Grants and Contracts			GFB	81.000 / 81.UGA-0-41026-16	(4,869)	0
Unclassified Grants and Contracts			GFB	81.000 / 81.UGA-0-41026-17	119,787	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-18	68,482	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-19	2,975	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-20	60,345	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-21	38,622	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-22	195,059	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-23	8,712	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-24	39,458	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-25	64,013	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-26	70,105	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-27	443,159	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-28	22,140	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-29	17,814	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-30	54,564	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-31	40,268	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-32	94,247	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-33	(14,861)	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-34	27,324	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-35	105,008	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-36	54,024	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-37	8,137	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-38	(1,436)	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-39	54,770	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-40	143,522	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-41	27,448	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-42	50,697	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-43	23,581	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-44	46,515	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-45	35,476	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-46	35,001	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-47	11,742	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-48	22,725	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-49	21,290	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-51	32,373	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-52	63,355	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-53	21,657	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-54	7,421	0
Unclassified Grants and Contracts	GFB	81.000 / 81.UGA-0-41026-55	22,068	0
Unclassified Grants and Contracts	GFB	81.000 / 81.XEE-1-11300-01	(1,374)	0
Unclassified Grants and Contracts	GFB	81.000 / 81.XFT-0-40631-01	100,463	0
Unclassified Grants and Contracts	GFB	81.000 / 81.XGB-3-23012.01	8,502	0
Unclassified Grants and Contracts	GFB	81.000 / 81.XGV-1-11458-01	29,205	0
Unclassified Grants and Contracts	GFB	81.000 / 81.ZFT-8-88537-01	(19,096)	0
NATL JEWISH HOSPITAL				
Epidemiology and Other Health Studies Financial Assistance Program	GFE	81.108 / 81.NJH 22085407	10,007	0
Natl Renewable Energy Lab				
Organic Semiconductors	GTA	81.XEJ-8-88027.01	39,935	0
OAK RIDGE ASSOCIATED UNIVERSITIES				
Epidemiology and Other Health Studies Financial Assistance Program	GFE	81.108 / 81.14-23071	270,055	0
Oregon State University				
Advanced Research and Projects Agency ? Energy Financial Assistance Program	GGB	81.135 / 81.G0132A-A	46,827	0
PENNSYLVANIA STATE UNIVERSITY				
Office of Science Financial Assistance Program	GFB	81.049 / 81.4238-UC-DOE-5399	15,086	0
PHOSPHORTECH CORP				
Unclassified Grants and Contracts	GFB	81.000 / 81.OCG5269B	459	0
PPG Industries, Inc.				
Federal Loan Guarantees for Innovative Energy Technologies	GGB	81.126 / 81.10-1443-12	92,212	0
RENSSELAER POLYTECHNIC INSTITUTE				
Office of Science Financial Assistance Program	GFB	81.049 / 81.A12351	107,990	0
Research Partnership to Secure Energy for America				
Development of GIS-Based Tools for Optim	GGB	81.Project # 11122-55	229,684	0
SANDIA NATIONAL LABORATORIES				
Unclassified Grants and Contracts	GFB	81.000 / 81.1171540	53,372	0
Unclassified Grants and Contracts	GFB	81.000 / 81.1252637	44,420	0
Unclassified Grants and Contracts	GFB	81.000 / 81.1265899	40,275	0
Unclassified Grants and Contracts	GFB	81.000 / 81.1280406	116,225	0
Unclassified Grants and Contracts	GFB	81.000 / 81.PO 943826	5,870	0
SATCON				

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY				
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
Unclassified Grants and Contracts				GFB	81.000 / 81.41002	(2,024)	0
SIMMETRIX							
Unclassified Grants and Contracts				GFB	81.000 / 81.OCG5406B / BEE 201	11,499	0
SLAC NATIONAL ACCELERATOR LABORATORY							
State Energy Program				GFE	81.041 / 81.109795	8,504	0
SLAC National Accelerator Laboratory							
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis				GGB	81.117 / 81.106979	174,496	0
STANFORD UNIVERSITY							
Predictive Science Academic Alliance Program				GFB	81.124 / 81.2740070-40367-D	141,191	0
South Dakota State University							
Regional Biomass Energy Programs				GGB	81.079 / 81.3TM146	34,311	0
Stony Brook University							
Office of Science Financial Assistance Program				GGB	81.049 / 81.008044 amend 4	33,742	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH							
Office of Science Financial Assistance Program				GFB	81.049 / 81.212-93536	26,499	0
UNIVERSITY OF MINNESOTA							
Electricity Delivery and Energy Reliability, Research, Development and Analysis				GFE	81.122 / 81.A000211553	16,161	0
UNIVERSITY OF ALASKA							
Unclassified Grants and Contracts				GFB	81.000 / 81.UAF 13-0041	16,969	0
UNIVERSITY OF CALIFORNIA AT DAVIS							
Office of Science Financial Assistance Program				GFB	81.049 / 81.201015017-1	24,117	0
UNIVERSITY OF CALIFORNIA, MERCED							
Unclassified Grants and Contracts				GFB	81.000 / 81.SA-DE-FG0207ER64457	42,417	0
UNIVERSITY OF HOUSTON							
Renewable Energy Research and Development				GFB	81.087 / 81.R-13-0019	9,789	0
UNIVERSITY OF NEW HAMPSHIRE							
Office of Science Financial Assistance Program				GFB	81.049 / 81.13-047	12,116	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL							
ARRA				GFB	81.049 / 81.5-35677	54,283	0
UNIVERSITY OF TEXAS AT SAN ANTONIO							
Office of Science Financial Assistance Program				GFC	81.049 / 81.1400-03-UCCS	6,078	0
UNIVERSITY OF WASHINGTON							
Office of Science Financial Assistance Program				GFB	81.049 / 81.709773	351,896	0
UT BATTELLE LLC							
Office of Scientific and Technical Information				GFB	81.064 / 81.4000038129	88,813	0
UTAH STATE UNIVERSITY							
Advanced Research and Projects Agency ? Energy Financial Assistance Program				GFB	81.135 / 81.13010701	13,739	0
Advanced Research and Projects Agency ? Energy Financial Assistance Program				GFC	81.135 / 81.SUBAWARD 13010702	67,215	0
Univ Chicago/Argonne Univ Assoc-Argn Lab							
SEI-Layer Forming Amminofluoroborate Sal				GGB	81.2F-32241	26,296	0
University of Utah							
ARRA-Characterization of Seq Forms				PIA	81.089 / 81.10015030CGS	32,533	0
University of California, Riverside							
Office of Science Financial Assistance Program				GGB	81.049 / 81.S-000520 amend 01	34,229	0
University of Illinois							
Office of Science Financial Assistance Program				GGB	81.049 / 81.2011-04493-05	13,466	0
Renewable Energy Research and Development				GGB	81.087 / 81.2011-03701-01	83,129	0
University of Minnesota							
ARRA: A Nationwide Consortium of Univers				GGB	81.122 / 81.A000211518 Amd 2	4,543	0
University of Wisconsin							
Critical Assessment of Radionuclide Tran				GGB	81.275K144 Mod 08	20,997	0
University of Wyoming							
Office of Science Financial Assistance Program				GGB	81.049 / 81.1000749A-CSU	71,325	0
WASHINGTON STATE UNIVERSITY							
Office of Science Financial Assistance Program				GFB	81.049 / 81.113054 G002744	19,501	0
Western Governors Association							
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed So				RAA	81.106	230,354	0
Western Governor's Association							
ARRA Crucial WL Habitats & Corridor				PBA	81.112 / 81.DE-OE0000422	0	23,458
Yale University							
Office of Science Financial Assistance Program				GGB	81.049 / 81.C10E10972 amend 3	57,812	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					10,241,213	408,180	
SUBTOTAL DEPARTMENT OF ENERGY					26,121,375	593,116	
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
DIRECT FROM:							
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY							
Continuation of Helm Sabatical Research				GSA	81.150816	3,131	0
						-----	-----
SUBTOTAL DIRECT FROM:						3,131	0
						-----	-----
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY						3,131	0
						-----	-----
SUBTOTAL DEPARTMENT OF ENERGY						26,124,506	593,116
DEPARTMENT OF EDUCATION							
DEPARTMENT OF EDUCATION							
DIRECT FROM:							
DEPARTMENT OF EDUCATION							
Unclassified Grants and Contracts				DAA	84.000 / 84.ED-03-CO-0035	137,754	0
Unclassified Grants and Contracts				DAA	84.000 / 84.ED-08-CO-0023	17,054	0
ARRA PARCC Support- Florida				DAA	84.395	20,357	0
ARRA				EAA	84.397	3,588,731	0
Race to the Top ? Early Learning Challenge				IHA	84.412	243,852	0
ARRA-Race to the Top				DAA	84.413	2,382,608	2,385,929
Program Income for Upward Bound				GGB	84.P047A120867	10,512	0
						-----	-----
SUBTOTAL DIRECT FROM:						6,400,868	2,385,929
PASS-THROUGH PROGRAMS FROM:							
Alliance for Sustainable Energy-NREL							
Interface Photophysics of Polymers with				GGB	84.XEV-1-40669-01 Mod 4	54,868	0
ARRA - Measuerments and Characterization				GGB	84.XGA-0-40064-01 mod 2	(283)	0
CRAIG HOSPITAL							
Unclassified Grants and Contracts				GFE	84.000 / 84.H133A110006	922	0
Mathematica Policy Research, Inc.							
MPR/IES Transition Systematic Review				GGB	84.06876S02359	38,065	27,399
NATIONAL WRITING PROJECT							
National Writing Project Model				GFE	84.928 / 84.00-CO02	18,483	0
National Writing Project Model				GFE	84.928 / 84.00-CO02-SEED2012	16,182	0
National Writing Project							
National Writing Project Application				GGB	84.03-CO03	26,697	0
Program Income for National Writing Proj				GGB	84.03-CO03	25,193	0
UNIVERSITY OF NORTH TEXAS							
Unclassified Grants and Contracts				GFE	84.000 / 84.AWD-124030	49,242	0
WESTED							
Education of Homeless Children and Youth, Recovery Act				GFE	84.387 / 84.S12-056	41,530	0
Weld School District 6							
Reaching all our Mathematical Potential				GKA	84.UNKNOWN	31,647	0
West Ed							
Development Improvement				GKA	84.S11-04	3,296	0
						-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						305,842	27,399
						-----	-----
SUBTOTAL DEPARTMENT OF EDUCATION						6,706,710	2,413,328
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION							
PASS-THROUGH PROGRAMS FROM:							
GEORGIA STATE UNIVERSITY							
Research in Special Education				GFB	84.324 / 84.SP00010919-03	178,184	0
UNIVERSITY OF NEVADA, RENO							
Research in Special Education				GFE	84.324 / 84.UNR-12-81	267,673	0
UNIVERSITY OF HOUSTON							
Education Research, Development and Dissemination				GFB	84.305 / 84.R-12-0097	1,688	0
UNIVERSITY OF TEXAS AT AUSTIN							
Education Research, Development and Dissemination				GFB	84.305 / 84.UTA08-749	13,946	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
University of Pittsburgh							
Research in Special Education				GGB	84.324 / 84.0022266(070442-1)	18,935	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						480,426	0
SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION						480,426	0
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
Advanced Placement Program (Advanced placement Test Fee; Advanced Placement Incentive Program Grants)				DAA	84.330	446,225	344,764
SUBTOTAL DIRECT FROM:						446,225	344,764
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						446,225	344,764
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
Overseas Programs - Group Projects Abroad				GTA	84.021	94,934	0
Higher Education Institutional Aid				GGJ	84.031	481,159	0
Higher Education Institutional Aid				GJD	84.031	46,327	0
Higher Education Institutional Aid				GJF	84.031	224,991	0
Higher Education Institutional Aid				GJH	84.031	2,960,128	0
Higher Education Institutional Aid				GJM	84.031	1,034,081	0
Higher Education Institutional Aid				GTA	84.031	337,181	0
Higher Education Institutional Aid				GYA	84.031	1,734,126	0
Higher Education Institutional Aid				GSA	84.031 / 84.P031A080188	416,082	0
Higher Education Institutional Aid				GGJ	84.031 / 84.P031C110010	782,258	0
Centers for International Business Education				GFE	84.220	205,802	0
Child Care Access Means Parents in School				GFC	84.335	46,395	0
Child Care Access Means Parents in School				GJJ	84.335	89,096	0
SUBTOTAL DIRECT FROM:						8,452,560	0
PASS-THROUGH PROGRAMS FROM:							
VARIOUS CONTRIBUTORS							
Overseas Programs - Group Projects Abroad				GFB	84.021 / 84.OCG5673B	8,174	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						8,174	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						8,460,734	0
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							
Fund for the Improvement of Postsecondary Education				GFC	84.116	144,984	73,853
Fund for the Improvement of Postsecondary Education				GGJ	84.116	56,642	0
Fund for the Improvement of Postsecondary Education				GYA	84.116	14,090	0
SUBTOTAL DIRECT FROM:						215,716	73,853
PASS-THROUGH PROGRAMS FROM:							
COLORADO COLLEGE							
Fund for the Improvement of Postsecondary Education				GFB	84.116 / 84.1003	1,657	0
NATIONAL COMMISSION ON TEACHING AND AMER							
Fund for the Improvement of Postsecondary Education				GFE	84.116 / 84.P116B100320	5,830	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						7,487	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						223,203	73,853
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
DIRECT FROM:							
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION							
Career and Technical Education-Basic Grants to States				GJA	84.048	8,826,959	7,086,077
						-----	-----
SUBTOTAL DIRECT FROM:						8,826,959	7,086,077
						-----	-----
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION						8,826,959	7,086,077
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION							
Bilingual Education: Professional Development				GFB	84.195	63,231	0
Bilingual Education: Professional Development				GFE	84.195	86,844	0
Bilingual Education: Professional Development				GJG	84.195	85,484	0
Bilingual Education: Professional Development				GTA	84.195	244,365	0
Bilingual Education: Professional Development				GZA	84.195	44,827	0
						-----	-----
SUBTOTAL DIRECT FROM:						524,751	0
						-----	-----
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION						524,751	0
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION							
Twenty-First Century Community Learning Centers				DAA	84.287	1,195,353	13,278,575
						-----	-----
SUBTOTAL DIRECT FROM:						1,195,353	13,278,575
PASS-THROUGH PROGRAMS FROM:							
THE NEW AMERICA SCHOOL							
Twenty-First Century Community Learning Centers				GFE	84.287 / 84.CLC-2012-3	23,343	0
						-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						23,343	0
						-----	-----
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION						1,218,696	13,278,575
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
Civil Rights Training and Advisory Services				GTA	84.004	690,049	0
Migrant Education: State Grant Program				DAA	84.011	1,089,879	5,759,720
Title I State Agency Program for Neglected and Delinquent Children				DAA	84.013	624,304	0
Migrant Education: Coordination Program				DAA	84.144	72,068	0
Migrant Education College Assistance Migrant Program				GGJ	84.149	65,333	0
Migrant Education College Assistance Migrant Program				GTA	84.149	392,370	0
Education for Homeless Children and Youth				DAA	84.196	150,612	588,421
Even Start State Educational Agencies				DAA	84.213	0	15,957
Charter Schools				DAA	84.282	939,395	4,192,616
Transition to Teaching				GFE	84.350	1,038,770	0
Transition to Teaching				GGJ	84.350 / 84.U350B070014	261,671	0
Rural Education				DAA	84.358	29,835	499,544
School Dropout Prevention Program				DAA	84.360	556,139	2,439,365
English Language Acquisition State Grants				DAA	84.365	521,927	11,127,453
English Language Acquisition State Grants				GFE	84.365	383,737	3,471
English Language Acquisition State Grants				GYA	84.365	311,196	0
English Language Acquisition State Grants				GKA	84.365 / 84.T365Z110204-12	283,253	119,085
English Language Acquisition State Grants				GGJ	84.365 / 84.T365Z120260	161,948	0
Mathematics and Science Partnerships				DAA	84.366	95,890	1,479,506
Improving Teacher Quality State Grants				DAA	84.367	1,448,384	26,814,960
Improving Teacher Quality State Grants				GAA	84.367	549,622	129,654
Grants for Enhanced Assessment Instruments				DAA	84.368	12,650	0
Grants for State Assessments and Related Activities				DAA	84.369	4,344,888	0
Striving Readers				DAA	84.371	18,209	0
ARRA				EAA	84.410	1,441,696	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DIRECT FROM:							15,483,825	53,169,752
PASS-THROUGH PROGRAMS FROM:								
Adams County School District 14					GKA	84.366 / 84.8092011	57,779	0
Mathematics and Science Partnerships					GFE	84.282 / 84.AWD-120361	42,123	0
NTL ASSN OF CHARTER SCHOOL AUTHORIZORS					GGB	84.367 / 84.03-CO03-SEED2012	7,222	0
Charter Schools								
National Writing Project								
Improving Teacher Quality State Grants								
Ohio State University					GTA	84.350	89,040	0
Transition to Teaching								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							196,164	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION							15,679,989	53,169,752
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					GKA	84.215	126,831	0
Fund for the Improvement of Education								
SUBTOTAL DIRECT FROM:							126,831	0
PASS-THROUGH PROGRAMS FROM:								
DENVER PUBLIC SCHOOLS					GFB	84.396 / 84.OCG5443B	1,079,158	0
ARRA								
Ignacio School District 11JT					GKA	84.215 / 84.01/31/2174	12,158	0
Fund for the Improvement of Education								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							1,091,316	0
SUBTOTAL OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION							1,218,147	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					EAA	84.334	4,793,194	0
Gaining Early Awareness and Readiness for Undergraduate Programs					GAA	84.334	691,745	0
Gaining Early Awareness and Readiness for Undergraduate Programs					GFC	84.334	35,625	0
SUBTOTAL DIRECT FROM:							5,520,564	0
PASS-THROUGH PROGRAMS FROM:								
UNC Greensboro (North Carolina)					GKA	84.334 / 84.1217	15,692	0
Gaining Early Awareness and Readiness for Undergraduate Programs								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							15,692	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							5,536,256	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT								
DIRECT FROM:								
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT					GAA	84.378	1,114,786	201,636
College Access Challenge Grant Program					GSA	84.382 / 84.P382C110018	343,085	0
Strengthening Minority-Serving Institutions								
SUBTOTAL DIRECT FROM:							1,457,871	201,636
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT							1,457,871	201,636
OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION								
DIRECT FROM:								

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS			
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY						
SOURCE TYPE (DIRECT OR PASS-THROUGH)									
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)									
PROGRAM NAME									
OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION									
Safe and Drug-Free Schools and Communities National Programs			DAA	84.184	2,299	0			
Safe and Drug-Free Schools and Communities National Programs			GJJ	84.184	165,611	0			
Safe and Drug-Free Schools and Communities National Programs			GWA	84.184 / 84.0184H090083	3,183	0			
Safe and Drug-Free Schools and Communities State Grants			DAA	84.186	0	11,567			
Safe and Drug-Free Schools and Communities State Grants			EAA	84.186	(10,419)	0			
SUBTOTAL DIRECT FROM:					-----	-----			
					160,674	11,567			
SUBTOTAL OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION					-----	-----			
					160,674	11,567			
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION									
DIRECT FROM:									
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION									
Rehabilitation Services Vocational Rehabilitation Grants to States			IHA	84.126	36,544,137	6,474,660			
Rehabilitation Long-Term Training			GKA	84.129	139,672	0			
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind			GKA	84.160	333,452	0			
Independent Living State Grants			IHA	84.169	79,769	89,592			
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind			IHA	84.177	(11,686)	429,799			
Special Education-Grants for Infants and Families			IHA	84.181	4,487,144	5,569,352			
Supported Employment Services for Individuals with the Most Significant Disabilities			IHA	84.187	362,240	0			
Assistive Technology			GFE	84.224	602,799	0			
Rehabilitation Training Continuing Education			GKA	84.264	473,718	271,950			
Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training			IHA	84.265	44,582	0			
Special Education - State Personnel Development			DAA	84.323	1,282,572	92,049			
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			GFE	84.325	524,524	47,107			
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			GKA	84.325	402,779	0			
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			GKA	84.325 / 84.H325K120218	41,395	0			
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			GKA	84.325 / 84.H325K120219	142,377	0			
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities			DAA	84.326	166,942	10,000			
SUBTOTAL DIRECT FROM:					-----	-----			
					45,616,416	12,984,509			
PASS-THROUGH PROGRAMS FROM:									
GEORGIA INSTITUTE OF TECHNOLOGY									
National Institute on Disability and Rehabilitation Research			GFE	84.133 / 84.R8686-GI	27,333	0			
REHABILITATION INSTITUTE OF CHICAGO									
National Institute on Disability and Rehabilitation Research			GFB	84.133 / 84.OCG5672B	16,007	0			
Salus University									
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			GKA	84.325 / 84.H325V090001	126,197	0			
UNIVERSITY OF CONNECTICUT									
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			GFE	84.325	7,749	0			
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL									
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities			GFE	84.326 / 84.5-39300	93,138	0			
UNIVERSITY OF SOUTH FLORIDA									
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities			GFE	84.326 / 84.5830-1251-00-D-2	180,283	0			
UNIVERSITY OF ALABAMA AT BIRMINGHAM									
National Institute on Disability and Rehabilitation Research			GFB	84.133 / 84.000500265-005	66,161	0			
UNIVERSITY OF ILLINOIS									
National Institute on Disability and Rehabilitation Research			GFB	84.133 / 84.2007-05169-01-05	(31,702)	0			
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					-----	-----			
					485,166	0			
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					-----	-----			
					46,101,582	12,984,509			
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION									
DIRECT FROM:									
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION									
Federal Family Education Loans			GDA	84.032	406,108,897	0			
Federal Family Education Loans			GGJ	84.032	1,359,437	0			
Federal Family Education Loans			GKA	84.032	4,745,062	0			
Federal Family Education Loans			GSA	84.032 / 84.P268K115271	17,104,893	0			
Leveraging Educational Assistance Partnership			GZA	84.069	392	0			
SUBTOTAL DIRECT FROM:					-----	-----			
					429,318,681				

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION							429,318,681	0
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION								
Adult Education-Basic Grant to States				DAA	84.002		2,272,643	4,317,300
Adult Education-Basic Grant to States				GJM	84.002		191,576	0
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals				CAA	84.331 / 84.Q331A100006		41,272	0
SUBTOTAL DIRECT FROM:							2,505,491	4,317,300
SUBTOTAL OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION							2,505,491	4,317,300
SUBTOTAL DEPARTMENT OF EDUCATION							528,866,395	93,881,361

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
DIRECT FROM:								
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
National Historical Publications and Records Grants				AAG	89.003		34,835	0
SUBTOTAL DIRECT FROM:							34,835	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION							34,835	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION							34,835	0

ELECTION ASSISTANCE COMMISSION								
DIRECT FROM:								
ELECTION ASSISTANCE COMMISSION								
Help America Vote Act Requirements Payments				VAA	90.401		15,989	0
SUBTOTAL DIRECT FROM:							15,989	0
PASS-THROUGH PROGRAMS FROM:								
INFO TECHNOLOGY AND INNOVATION FDN								
U.S. Election Assistance Commission Research Grants				GFE	90.403 / 90.2011003		3,296	0
U.S. Election Assistance Commission Research Grants				GFE	90.403 / 90.2012003		39,215	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							42,511	0
SUBTOTAL ELECTION ASSISTANCE COMMISSION							58,500	0
SUBTOTAL							58,500	0

DEPARTMENT OF HEALTH AND HUMAN SERVICES								
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Systems Interoperability Health and Human Services				IHA	93.075		187,243	20,554
Guardianship Assistance				IHA	93.090		21,220	283,167
Personal Responsibility Education Program				IHA	93.092		325,749	436,530

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
INDICATOR AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Affordable Care Act (ACA) Abstinence Education Program	DAA	93.235		48,549	580,973
Transitional Living for Homeless Youth	IHA	93.550		46,520	76,568
Abandoned Infants	JAA	93.551 / 93.90CB0184		147,555	0
Promoting Safe and Stable Families	IHA	93.556		350,992	3,513,542
Child Support Enforcement	IHA	93.563		13,510,779	39,223,412
Child Support Enforcement Research	IHA	93.564		97,948	42,211
Refugee and Entrant Assistance_State Administered Programs	IHA	93.566		6,778,969	3,458,231
Low-Income Home Energy Assistance	IHA	93.568		7,919,170	29,918,520
Community Services Block Grant	GJD	93.569		13,431	0
Community Services Block Grant	NAA	93.569		396,402	6,012,466
Refugee and Entrant Assistance_Discretionary Grants	FAA	93.576		145,781	0
Refugee and Entrant Assistance_Discretionary Grants	IHA	93.576		36,616	452,786
Refugee and Entrant Assistance_Wilson/Fish Program	IHA	93.583		979,052	1,539,466
Refugee and Entrant Assistance_Targeted Assistance Grants	IHA	93.584		22,376	973,290
State Court Improvement Program	JAA	93.586 / 93.1101COSCID		34,444	0
State Court Improvement Program	JAA	93.586 / 93.1101COSCIP		75,357	0
State Court Improvement Program	JAA	93.586 / 93.1101COSCIT		64,934	0
State Court Improvement Program	JAA	93.586 / 93.1201COSCID		133,887	0
State Court Improvement Program	JAA	93.586 / 93.1201COSCIP		153,866	0
State Court Improvement Program	JAA	93.586 / 93.1201COSCIT		121,718	0
Community-Based Child Abuse Prevention Grants	FAA	93.590		613,644	448,480
Grants to States for Access and Visitation Programs	JAA	93.597 / 93.1101COSAVP		61,309	0
Grants to States for Access and Visitation Programs	JAA	93.597 / 93.1201COSAVP		81,637	0
Chafee Education and Training Vouchers Program (ETV)	IHA	93.599		763,503	0
Head Start	EAA	93.600		127,907	0
Head Start	GJH	93.600		6,211,970	0
Head Start	GGB	93.600 / 93.90YD0272/03		62,415	0
Native American Programs	GFE	93.612		39,479	0
Voting Access for Individuals with Disabilities Grants to States	VAA	93.617		198,632	0
Developmental Disabilities Basic Support and Advocacy Grants	IHA	93.630		918,014	0
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	GFE	93.632		552,800	0
Children's Justice Grants to States	IHA	93.643		118,245	166,998
Stephanie Tubbs Jones Child Welfare Services Program	IHA	93.645		0	4,019,549
Adoption Opportunities	IHA	93.652		204,689	98,646
Foster Care_Title IV-E	IHA	93.658		7,905,848	45,906,965
Adoption Assistance	IHA	93.659		2,219,230	17,373,976
Social Services Block Grant	IHA	93.667		7,227,386	23,627,095
Child Abuse and Neglect State Grants	IHA	93.669		406,440	7,325
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian T	IHA	93.671		32,117	1,739,818
Chafee Foster Care Independence Program	IHA	93.674		437,274	2,236,030
ARRA- Head Start	EBA	93.708		728,314	0
SUBTOTAL DIRECT FROM:				60,523,411	182,156,598
PASS-THROUGH PROGRAMS FROM:					
CALIFORNIA RURAL INDIAN HEALTH BOARD					
Native American Programs	GFE	93.612 / 93.589YR7		99,621	0
CHILD HEALTH AND DEVELOPMENT INSTITUTE O					
Adoption Opportunities	GFE	93.652 / 93.90C01055		5,000	0
Denver University					
Child Welfare Research Training or Demonstration	GTA	93.648 / 93.SC36669A01-00		20,000	0
OLMSTED COUNTY					
Family Connection Grants	GFE	93.605 / 93.5166-6037-16620		55,083	0
QUALITY IMPROVEMENT CENTER ON EARLY CHIL					
Child Abuse and Neglect Discretionary Activities	GFE	93.670 / 93.09CA1763/02		318,512	2,352
UNIVERSITY OF SOUTHERN MAINE					
Social Services Block Grant	GFE	93.667 / 93.USM-6377002		(549)	0
UNIVERSITY OF WASHINGTON					
Head Start	GFB	93.600 / 93.726451		34,215	0
Head Start	GFB	93.600 / 93.745151		38,703	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				570,585	2,352
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				61,093,996	182,158,950
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY	INDICATOR	AGENCY				
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
DIRECT FROM:						
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Ex			IHA	93.041	47,687	0
Special Programs for the Aging Title IV and Title II Discretionary Projects			IHA	93.048	358,278	0
Special Programs for the Aging Title IV and Title II Discretionary Projects			SFA	93.048	199,243	88,333
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Prog			IHA	93.734	44,850	0
					-----	-----
SUBTOTAL DIRECT FROM:					650,058	88,333
					-----	-----
SUBTOTAL ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					650,058	88,333
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individua			IHA	93.042	225,280	0
Special Programs for the Aging: Title III, Part D: Disease Prevention and Health Promotion Services			IHA	93.043	25,945	215,373
National Family Caregiver Support, Title III, Part E			IHA	93.052	40,818	1,655,236
Lifespan Respite Care Program			IHA	93.072	64,156	0
Affordable Care Act ? Aging and Disability Resource Center			IHA	93.517	162,804	0
93.518 - Affordable Care Act - Medicare Improvements for Patients and Providers			IHA	93.518	71,711	0
					-----	-----
SUBTOTAL DIRECT FROM:					590,714	1,870,609
					-----	-----
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					590,714	1,870,609
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226	7,898	70,823
					-----	-----
SUBTOTAL DIRECT FROM:					7,898	70,823
PASS-THROUGH PROGRAMS FROM:						
ARIZONA STATE UNIVERSITY						
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.ASU 11-485	2,365	0
CHILDREN'S HOSPITAL PHILADELPHIA						
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.320946-02-01	38,049	0
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.951119RSUB	1,228	0
DENVER HEALTH AND HOSPITAL AUTHORITY						
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.E3604B	14,301	0
KAISER FOUNDATION HEALTH PLAN COLORADO						
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.11JGLAN-01-UCD	13,964	0
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.1R21HS019760-01	2,837	0
OREGON HEALTH SCIENCES UNIVERSITY						
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.9008531_UCDENVER	3,687	0
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.GEMME0086	62,127	0
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.GEMME0086MINNESOTA	(2,725)	0
TEXAS HEALTH INSTITUTE						
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.AWD-122021	15,097	0
UNIVERSITY OF CALIFORNIA AT DAVIS						
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.201013395-12	24,323	0
WESTAT, INC						
National Research Service Awards: Health Services Research Training			GFE	93.225 / 93.8846-04-S-001	153,761	0
Research on Healthcare Costs, Quality and Outcomes			GFE	93.226 / 93.8846.02-S02	40,542	0
					-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					369,556	0
					-----	-----
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					377,454	70,823
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASS-THROUGH PROGRAMS FROM:						
ACADEMYHEALTH						
Recovery Act - Comparative Effectiveness Research - AHRQ			GFE	93.715 / 93.U13HS19564-01	9,002	0
DENVER HEALTH AND HOSPITAL AUTHORITY						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Recovery Act - Comparative Effectiveness Research - AHRQ		GFE		93.715 / 93.E2922	477,857	24,215
KAISER FOUNDATION HEALTH PLAN COLORADO						
Recovery Act - Comparative Effectiveness Research - AHRQ		GFE		93.715 / 93.1R01HS019912-01	31,053	0
Recovery Act - Comparative Effectiveness Research - AHRQ		GFE		93.715 / 93.8036-101915	5,080	0
Recovery Act - Comparative Effectiveness Research - AHRQ		GFE		93.715 / 93.8235	18,448	0
UNIVERSITY OF WASHINGTON						
Recovery Act - Comparative Effectiveness Research - AHRQ		GFE		93.715 / 93.SUB#728421Z	104,764	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					646,204	24,215
SUBTOTAL AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					646,204	24,215
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
State Capacity Building		FAA		93.240	236,486	0
Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation		FAA		93.538	609,751	0
SUBTOTAL DIRECT FROM:					846,237	0
SUBTOTAL AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					846,237	0
BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASS-THROUGH PROGRAMS FROM:						
COLORADO NONPROFIT DEVELOPMENT CENTER						
HIV Emergency Relief Project Grants		GFE		93.914 / 93.H89HA00027	126,610	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					126,610	0
SUBTOTAL BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					126,610	0
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Public Health Emergency Preparedness		FAA		93.069	2,943,923	6,992,245
Environmental Public Health and Emergency Response		FAA		93.070	40,227	18,491
Project Grants and Cooperative Agreements for Tuberculosis Control Programs		FAA		93.116	501,010	118,043
Injury Prevention and Control Research and State and Community Based Programs		FAA		93.136	903,705	519,959
Occupational Safety and Health Program		FAA		93.262	107,513	0
Occupational Safety and Health Program		GFE		93.262	724,157	855,012
Occupational Safety and Health Program		GKA		93.262 / 93.12IPA1213305	19,376	0
Occupational Safety and Health Program		GGB		93.262 / 93.2 U54 OH008085-08	151,001	13,009
Occupational Safety and Health Program		GGB		93.262 / 93.3U54OH008085-09S1	12,003	0
Occupational Safety and Health Program		GGB		93.262 / 93.5 U50 OH008085-07	6,413	23,243
Occupational Safety and Health Program		GGB		93.262 / 93.5 U54 OH008085-09	447,449	15,182
Immunization Cooperative Agreements		FAA		93.268	2,834,213	2,355,161
Immunization Cooperative Agreements		FAA		93.268	42,719,633	0
Adult Viral Hepatitis Prevention and Control		FAA		93.270	286,086	3,557
Centers for Disease Control and Prevention Investigations and Technical Assistance		FAA		93.283	13,379,909	428,350
Centers for Disease Control and Prevention Investigations and Technical Assistance		GFE		93.283	1	0
PPHF 2012 National Public Health Improvement Initiative		FAA		93.507	364,368	14,582
Centers for Disease Control and Prevention ?Affordable Care Act (ACA) ? Communities Putting Prevention to W		FAA		93.520	4,808	0
PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Stren		FAA		93.539	451,912	279,663
The Patient Protection and Affordable Care Act of 2010 (ACA)		GFE		93.541	243,602	46,058
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic		FAA		93.544	339,885	(4,867)
ARRA-ARRA-317 Immunization and Vaccines for Children Grant - Best Practi		FAA		93.712	(413)	0
ARRA-ARRA-317 Immunization and Vaccines for Children Grants		FAA		93.712	(4,294)	0
ARRA-ARRA-317 Immunization and Vaccines for Children Grants-IIS		FAA		93.712	(233)	10
ARRA - Preventing Healthcare-Associated Infections		FAA		93.717	(1,509)	0
ARRA-Prevention and Wellness Communities Putting Prevention to Work Fun		FAA		93.723	114,620	0
ARRA-Health Information Technology and Public Health		FAA		93.729	264,041	12,000
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance ? fina		FAA		93.733	20,202	31,288
PPHF 2012: Racial and Ethnic Approaches to Community Health Program financed solely by 2012 Public Preventi		GFE		93.738	416,892	63,664
PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely fin		FAA		93.744	178,482	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Oth	DAA	93.938		367,615	0
HIV Prevention Activities_Non-Governmental Organization Based	GFE	93.939		21,695	0
HIV Prevention Activities_Health Department Based	FAA	93.940		2,565,862	2,377,947
HIV Demonstration, Research, Public and Professional Education Projects	FAA	93.941		511,806	0
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	FAA	93.944		959,091	98,511
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	FAA	93.946		188,848	0
Preventive Health Services_Sexually Transmitted Diseases Control Grants	FAA	93.977		940,669	194,766
Preventive Health and Health Services Block Grant	FAA	93.991		668,137	218,925
				-----	-----
SUBTOTAL DIRECT FROM:				73,692,705	14,674,799
PASS-THROUGH PROGRAMS FROM:					
AMERICAN THROMBOSIS AND HEMOSTASIS NETWO					
Disabilities Prevention	GFE	93.184 / 93.ATHN2011001		71,594	24,965
Disabilities Prevention	GFE	93.184 / 93.ATHN2011001-PI-2		13,808	0
Disabilities Prevention	GFE	93.184 / 93.ATHN2011001-VIII-2		8,453	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance	GFE	93.283 / 93.ATHN2011001-P1-1		(36,617)	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance	GFE	93.283 / 93.ATHN2011002-HTC15-2		950	0
ASSOCIATION FOR PUBLIC HEALTH LABORATORI					
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In	GFE	93.065 / 93.56400-200-441-13-01		81,256	0
Assoc. Public Health Laboratories					
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In	FAA	93.065 / 93.U60/HM000803 56400-		6,464	0
CINCINNATI CHILDREN'S HOSPITAL MEDICAL C					
Assistance Programs for Chronic Disease Prevention and Control	GFE	93.945 / 93.CHMC#500/U01DP00248		(3)	0
Conference of Radiation Control Program Directors, Inc					
Environmental Public Health and Emergency Response	FAA	93.070 / 93.1UE1EH000969 2012-C		1,333	0
DENVER HEALTH AND HOSPITAL					
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.E2431-C		745	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.E2431C-2		(8,143)	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.E2431S		1	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.E2432-2		38,629	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.E2432-3		4,908	0
DENVER HEALTH AND HOSPITAL AUTHORITY					
Laboratory Training, Evaluation, and Quality Assurance Programs	GFE	93.064 / 93.E3062B-1		33,445	0
PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformat	GFE	93.531 / 93.E3176-E		22,220	0
PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformat	GFE	93.531 / 93.E3176-E-1		15,768	0
HIV Demonstration, Research, Public and Professional Education Projects	GFE	93.941 / 93.E3062-J		9,714	0
HIV Demonstration, Research, Public and Professional Education Projects	GFE	93.941 / 93.E3062A-3		33,596	0
Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information a	GFE	93.978 / 93.E3062-A-1		17,504	0
Denver Health and Hospitals Authority					
TBSC Study	FAA	93.000hcvje-2012-47466		5,779	0
HISPANIC ACCESS FOUNDATION					
Centers for Disease Control and Prevention_Investigations and Technical Assistance	GFE	93.283 / 93.AWD-121778		(324)	0
Macro International, Inc.					
ARRA: Enhancing Cancer Registry Data for Comparative Effectiveness	FAA	93.200-2008-27957/order 8		498,115	0
NACDD					
Centers for Disease Control and Prevention_Investigations and Technical Assistance	FAA	93.283 / 93.0672013 5058DP002759		11,231	0
NATL ASSN OF CHRONIC DISEASE DIRECTORS					
Centers for Disease Control and Prevention_Investigations and Technical Assistance	GFE	93.283 / 93.0722013		10,544	0
NATL JEWISH HOSPITAL					
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Oth	GFE	93.938 / 93.22220901		30,510	0
TRI-COUNTY HEALTH DEPARTMENT					
Innovations in Applied Public Health Research	GFE	93.061 / 93.CPPW2010-047		(232)	0
TULANE UNIVERSITY					
Centers for Research and Demonstration for Health Promotion and Disease Prevention	GFE	93.135 / 93.AWD-131060		308,953	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention	GFE	93.135 / 93.TUL-610-10/11		(513)	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention	GFE	93.135 / 93.TUL-645-11/12		193,503	0
The Center to Protect Workers Rights					
Occupational Safety and Health Program	GGB	93.262 / 93.3003-008-01		11,977	9,193
Occupational Safety and Health Program	GGB	93.262 / 93.3004-008-01		93,020	13,010
UNIVERSITY OF CALIFORNIA AT SAN FRANCISC					
Global AIDS	GFE	93.067 / 93.7340SC		31,029	0
UNIVERSITY OF MICHIGAN					
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.3002279565		15,360	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.3002279565_AMD01		86,454	0
UNIVERSITY OF UTAH					
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185		4,946	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
UNIVERSITY OF WASHINGTON						
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE		93.135 / 93.727370	2,665	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE		93.135 / 93.745451	7,345	0
UNIVERSITY OF MARYLAND BALTIMORE COUNTY						
ARRA - Immunization		GFB		93.712 / 93.SR00002484	128,106	0
University of Arizona						
Public Health Emergency Preparedness		FAA		93.069 / 93.U90TP00040501	14,689	1,090
University of Iowa						
Occupational Safety and Health Program		GGB		93.262 / 93.1 18205 00 01, PO#100	13,094	0
Centers for Disease Control and Prevention Investigations and Technical Assistance		FAA		93.283 / 93.5U50DD000730-02 100	62,255	0
University of South Carolina						
Disabilities Prevention		FAA		93.184 / 93.1U01DD000927 13-218	71,498	0
WEST VIRGINIA UNIVERSITY						
Injury Prevention and Control Research and State and Community Based Programs		GFE		93.136 / 93.04-441-UC-YR04	32,598	0
Injury Prevention and Control Research and State and Community Based Programs		GFE		93.136 / 93.04-441-UC-YR4	(41,968)	0
WESTAT, INC						
HIV Prevention Activities_Non-Governmental Organization Based		GFE		93.939 / 93.8530-S035	1,917,407	326,308
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					3,823,666	374,566
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					77,516,371	15,049,365
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
The Affordable Care Act ? Medicaid Adult Quality Grants		UHA		93.609 / 93.1F1CMS331112	204,626	65,417
Health Care Innovation Awards (HCIA)		UHA		93.610 / 93.HHMS5002011	757,642	0
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance		UHA		93.624 / 93.1G1CMS331185	13,003	0
CHIP Performance Bonus Payments		UHA		93.75X0515	58,650,701	0
Children's Health Insurance Program		UHA		93.767 / 93.CBHP all	134,045,074	320,450
Children's Health Insurance Program		UHA		93.767 / 93.CHIPRA all	450,456	1,087,498
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		UHA		93.768 / 93.1MIGC30538A	299,672	0
Medicare Supplementary Medical Insurance		FAA		93.774	211,904	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		IHA		93.779	2,636	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		SFA		93.779	337,548	419,784
Money Follows the Person Rebalancing Demonstration		UHA		93.791 / 93.1LIMFP330743	832,841	0
SUBTOTAL DIRECT FROM:					195,806,103	1,893,149
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					195,806,103	1,893,149
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Unclassified Grants and Contracts		GFE		93.000	2,773	0
SUBTOTAL DIRECT FROM:					2,773	0
PASS-THROUGH PROGRAMS FROM:						
ALBERT EINSTEIN COLLEGE OF MEDICINE						
Unclassified Grants and Contracts		GFE		93.000 / 93.9-526-3534	20,940	0
ASSOCIATION OF UNIVERSITY CNTRS ON DISAB						
Unclassified Grants and Contracts		GFB		93.000 / 93.470	227,362	0
Aerosol Dynamics Inc.						
ARRA - Compact Instrument for Time-Reso		GGB		93.Award #2431 amend 1	353,675	0
BROWN UNIVERSITY						
Unclassified Grants and Contracts		GFB		93.000 / 93.270199	529	0
COLUMBIA UNIVERSITY						
Unclassified Grants and Contracts		GFE		93.000 / 93.AWD101587	(162)	0
Columbia University						
The Women and Their Children s Gulf Heal		GGB		93.GG006810	22,470	0
JAEB CENTER FOR HEALTH RESEARCH						
Unclassified Grants and Contracts		GFE		93.000 / 93.U01 HD41890	107,940	0
MAYO CLINIC ROCHESTER						
ARRA		GFB		93.000 / 93.90TR0002/01	358,077	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY			
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
MEDICAL	COLLEGE OF WISCONSIN INC					
	Unclassified Grants and Contracts		GFE	93.000 / 93.AWD100933	(73)	0
Oregon Health Sciences University			GGB	93.APULM0142-CSU	80,722	0
	Large Scale T Cell Epitope Discovery					
SOLIGENIX			GFB	93.000 / 93.OCG5277B	121,259	0
SOUTHCENTRAL	FOUNDATION		GFE	93.000 / 93.90TH0007/02	25,247	0
	Unclassified Grants and Contracts					
SYNKERA TECHNOLOGIES, INC.			GFB	93.000 / 93.70071	10,297	0
	Unclassified Grants and Contracts					
The Scripps Research Institute			GGB	93.11716603	56,187	0
	In Vivo Model Core		GGB	93.PO #5-23365	208,296	0
	In Vivo Model Core					
UNIVERSITY OF	OKLAHOMA HEALTH SCIENCES C		GFE	93.000 / 93.RS20081419-01	4,824	0
	Unclassified Grants and Contracts					
UNIVERSITY OF MICHIGAN			GFB	93.000 / 93.3002582880	3,537	0
	Unclassified Grants and Contracts					
Weld County Area on Aging			GKA	93.Project Connect	498	0
	Project Connect					
XERIS	PHARMACEUTICALS		GFE	93.000 / 93.AWD-100375	(11,909)	0
	Unclassified Grants and Contracts					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,589,716	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,592,489	0
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
	Food and Drug Administration: Research		FAA	93.103	213,307	0
	Food and Drug Administration: Research		BAA	93.103 / 93.HHSF223200840146C	38,963	0
	Food Safety and Security Monitoring Project		FAA	93.448	458,804	0
	Ruminant Feed Ban Support Project		BAA	93.449 / 93.1U18fd003994-01	206,699	0
SUBTOTAL DIRECT FROM:					917,773	0
PASS-THROUGH PROGRAMS FROM:						
	UNIVERSITY OF CINCINNATI					
	Food and Drug Administration: Research		GFE	93.103 / 93.008222	73,874	0
	University of Utah					
	Food and Drug Administration: Research		GGB	93.103 / 93.10020337-CSU-02 PO 00	16,570	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					90,444	0
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,008,217	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
	Model State-Supported Area Health Education Centers		GFE	93.107	192,415	275,852
	Maternal and Child Health Federal Consolidated Programs		FAA	93.110	427,897	(45,160)
	Maternal and Child Health Federal Consolidated Programs		GFE	93.110	1,331,044	109,200
	Preventive Medicine and Public Health Residency Training Program, Integrative Medicine Program, and National		GFE	93.117	219,110	0
	Emergency Medical Services for Children		FAA	93.127	101,077	3,939
	Cooperative Agreements to States/ Territories for the Coordination and Development of Primary Care Officers		FAA	93.130	154,198	0
	AIDS Education and Training Centers		GFE	93.145	1,038,768	1,088,379
	Grants to States for Loan Repayment Program		FAA	93.165	500,000	0
	National Research Service Award in Primary Care Medicine		GFE	93.186	310,207	0
	Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program		GFC	93.191	133,817	0
	Traumatic Brain Injury State Demonstration Grant Program		IHA	93.234	219,497	0
	Grants to States to Support Oral Health Workforce Activities		FAA	93.236	355,636	63,846
	Advanced Education Nursing Grant Program		GFE	93.247	769,372	97,810
	Public Health Training Centers Grant Program		GFE	93.249	381,107	95,040
	Universal Newborn Hearing Screening		GFE	93.251	101,432	196,499
	State Planning Grants Health Care Access for the Uninsured		UHA	93.256 / 93.HRSA-1650-01	2,674,141	154,400

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Grants for Graduate Training in Family Medicine		GFB	93.379		(3,725)	0
ARRA - Equipment to Enhance Training for Health Professionals		GFE	93.411		(2,930)	0
ARRA-State Primary Care Offices		FAA	93.414		207,317	0
ARRA Nursing		GJK	93.417 / 93.D1NHP15413		35,064	0
Affordable Care Act (ACA) Grants for School-Based Health Center Capital Expenditures		GFE	93.501		90,893	0
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		FAA	93.505		1,401,143	2,057,963
Affordable Care Act (ACA) State Health Care Workforce Development Grants		FAA	93.509		25,785	0
Affordable Care Act (ACA) Primary Care Residency Expansion Program		GFE	93.510		628,637	0
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program		GFE	93.514		176,000	0
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program		GJL	93.514		88,699	0
Affordable Care Act (ACA) Nurse-Managed Health Clinics		GFE	93.515		493,584	0
Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Support		GFE	93.516		158,978	0
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the		FAA	93.521		925,870	47,960
Vision Research		GFE	93.867		7,537	0
Grants for Primary Care Training and Enhancement		GFE	93.884		492,013	40,948
Rural Health Medical Education Demonstration Projects		GTA	93.906		285,084	0
HIV Care Formula Grants		FAA	93.917		10,466,667	3,062,340
HIV Care Formula Grants		FAA	93.917 / 93.Rebates QT#		1,826,509	2,332,575
Ryan White HIV/AIDS Dental Reimbursements/Community Based Dental Partnership		GFE	93.924		98,498	233,883
Special Projects of National Significance		FAA	93.928		63,197	0
Prevention and Public Health Fund (PPHF) Public Health Traineeships		GFE	93.964		11,175	0
Maternal and Child Health Services Block Grant to the States		FAA	93.994		3,972,753	3,410,491
SUBTOTAL DIRECT FROM:					30,358,466	13,225,965
PASS-THROUGH PROGRAMS FROM:						
AMERICAN ACADEMY OF PEDIATRICS						
ARRA - Maternal and Child Health (MCH) Pediatric Research Network Program		GFE	93.419 / 93.700800-DENVER		71,214	0
AMERICAN HUMANE ASSOCIATION						
Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Support		GFE	93.516 / 93.AWD-122988		(9,044)	0
ARKANSAS CHILDREN'S HOSPITAL						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.034271		535	0
ASSOCIATION FOR PUBLIC HEALTH LABORATORIES						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.56400-600-150-13-01		108,075	0
Autism Society of Colorado						
Maternal and Child Health Federal Consolidated Programs		FAA	93.110 / 93.H6MM22737-CDPHE		13,751	0
COLUMBIA UNIVERSITY						
Emergency Medical Services for Children		GFE	93.127 / 93.2 (ACCT#5-30224)		30,302	0
Emergency Medical Services for Children		GFE	93.127 / 93.2 (GG006266)		97,557	0
Emergency Medical Services for Children		GFE	93.127 / 93.7 (GG005663)		52,390	0
ARRA - Emergency Medical Services for Children		GFE	93.418 / 93.7 (ACCT#5-39621)		53,328	0
CROTCHED MOUNTAIN						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.3023400-03		37,122	0
DENVER HEALTH AND HOSPITAL						
Preventive Medicine and Public Health Residency Training Program, Integrative Medicine Program, and National		GFE	93.117 / 93.E2934-B1		22,116	0
Preventive Medicine and Public Health Residency Training Program, Integrative Medicine Program, and National		GFE	93.117 / 93.E2934-B2		114,037	0
EMORY UNIVERSITY, ATLANTA						
Vision Research		GFE	93.867 / 93.5-40655-G4		7,667	0
MASSACHUSETTS GENERAL HOSPITAL						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.208606-992711		2,433	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.213671-992703		(14,469)	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.213671-992705		(5,197)	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220039		14,878	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220039_AMD01		47,076	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220040		102,278	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220043		810	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220047		(9,183)	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220554		(15,712)	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.SUB#220047		(1,683)	0
Health Administration Traineeships Program		GFE	93.962 / 93.NN SM 602		10	0
MDRC						
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		GTA	93.505 / 93.HHSP23320072909YC		31	0
NATIONAL RURAL HEALTH ASSOCIATION						
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality		GFE	93.912 / 93.AWD-121997		21,388	0
OREGON HEALTH SCIENCES UNIVERSITY						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.9008441_UCD		103,800	0
Advanced Education Nursing Grant Program		GFE	93.247 / 93.ASON00260-UC		(1)	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY			
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
PUEBLO	COMMUNITY HEALTH CENTER					
	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		GFE	93.918 / 93.0305-033-D	6,356	0
	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		GFE	93.918 / 93.0305-033-SD	19,310	0
	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		GFE	93.918 / 93.CU EIS CONTRCT2003	505	0
Plains MedicalCenter						
	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Qualit		GJG	93.912	1,508	0
RADIKAL	THERAPEUTICS					
	Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-111381	23,430	0
ST LUKES	ROOSEVELT INSTITUTE FOR HEALTH					
	Vision Research		GFE	93.867 / 93.NORDIC01-A	(3,301)	0
TEXAS HEALTH	INSTITUTE					
	Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-130267	15,921	0
	Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-130824	30,899	0
	Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD110026	13,590	0
	Health Care and Other Facilities		GFE	93.887	9,205	0
UNIVERSITY OF	KANSAS					
	Nurse Education, Practice and Retention Grants		GFE	93.359 / 93.QC840844	38,951	0
UNIVERSITY OF	MICHIGAN					
	Emergency Medical Services for Children		GFE	93.127 / 93.3001656065	898	0
UNIVERSITY OF	NORTH CAROLINA CHAPEL HILL					
	Rural Health Research Centers		GFE	93.155 / 93.5-58757_YR02	(5,911)	0
	Rural Health Research Centers		GFE	93.155 / 93.5-58757_YR03	464,868	0
	Rural Health Research Centers		GFE	93.155 / 93.W303610	13,581	0
UNIVERSITY OF	OKLAHOMA HEALTH SCIENCES C					
	Advanced Education Nursing Grant Program		GFE	93.247 / 93.TS20080959-05	(90)	0
UNIVERSITY OF	TEXAS AT SAN ANTONIO					
	Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.131321/130845	(1,080)	698
UNIVERSITY OF	UTAH					
	Universal Newborn Hearing Screening		GFE	93.251 / 93.10019947-02	97,204	0
	Vision Research		GFE	93.867 / 93.10007757	(562)	0
	Vision Research		GFE	93.867 / 93.PO#0000140633	562	0
University of California, Los Angeles						
	Maternal and Child Health Federal Consolidated Programs		GGB	93.110 / 93.Subaward # 1920 G KB3	17,424	0
WAKE FOREST	UNIVERSITY SCHOOL OF MEDICIN					
	Vision Research		GFE	93.867 / 93.WFUHS 10803	15,479	0
	Vision Research		GFE	93.867 / 93.WFUHS 11324	4,506	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,608,762	698
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					31,967,228	13,226,663
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
	Special Diabetes Program for Indians: Diabetes Prevention and Treatment Projects		GFE	93.237	2,268,721	64,608
SUBTOTAL DIRECT FROM:					2,268,721	64,608
PASS-THROUGH PROGRAMS FROM:						
COLORADO SEMINARY						
	Demonstration Projects for Indian Health		GFE	93.933 / 93.SC36801A-01-00	8,384	0
MONTANA-WYOMING	TRIBAL LEADERS COUNCIL					
	Epidemiology Cooperative Agreements		GFE	93.231 / 93.U26IHS300285/03	86,696	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					95,080	0
SUBTOTAL INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					2,363,801	64,608
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
	Oral Diseases and Disorders Research		GFE	93.121	89,531	0
	Research Related to Deafness and Communication Disorders		GFE	93.173	141,472	0
	The Chaperone Function of Nucleosome Ass		GGB	93.1F31GM105363-01	6,503	0
MARC			GSA	93.1T34GM092711-01	181,661	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Mental Health Research Grants	GFE	93.242		54,165	0
Mental Health Research Grants	GKA	93.242 / 93.1R15MH092866-01A1		71,399	0
Alcohol National Research Service Awards for Research Training	GFE	93.272		5,408	0
Alcohol Research Programs	GFE	93.273		259,818	0
Mental Health National Research Service Awards for Research Training	GFE	93.282		357,237	0
Nursing Research	GFE	93.361		30,494	0
Cancer Research Manpower	GFE	93.398		471,456	0
Cardiovascular Disease Research	GFE	93.837		380,034	0
Cardiovascular Disease Research	GGB	93.837 / 93.5 F31 HL094145-04		491	0
Lung Diseases Research	GFE	93.838		1,505,289	36,013
Blood Diseases and Resources Research	GFE	93.839		(2,000)	0
Arthritis, Musculoskeletal and Skin Diseases Research	GFE	93.846		295,249	0
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847		1,328,777	0
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFE	93.853		471,862	0
Extramural Research Programs in the Neurosciences and Neurological Disorders	GGJ	93.853		81,665	0
Allergy, Immunology and Transplantation Research	GFE	93.855		629,948	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.1R13AI096739-01A1		4,503	0
Allergy, Immunology and Transplantation Research	GKA	93.855 / 93.2R15AI054461-02A1		18,203	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5 U54 AI065357-07		56,844	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5F32AI088884-02		18,705	0
Biomedical Research and Research Training	GFE	93.859		1,410,022	28,546
Biomedical Research and Research Training	GGJ	93.859		92,361	0
Biomedical Research and Research Training	GGB	93.859 / 93.1F31GM089152-04		30,782	0
Biomedical Research and Research Training	GGB	93.859 / 93.1F32GM095076-03		50,009	0
Biomedical Research and Research Training	GGB	93.859 / 93.5F31GM096749-03		29,061	0
Biomedical Research and Research Training	GGB	93.859 / 93.5F32GM096531-02		28,789	0
Population Research	GFE	93.864		10,459	0
Child Health and Human Development Extramural Research	GFE	93.865		595,674	0
Aging Research	GFE	93.866		529,951	(26)
Medical Library Assistance	GFE	93.879		698,772	0
SUBTOTAL DIRECT FROM:				9,934,594	64,533
PASS-THROUGH PROGRAMS FROM:					
ABLELINK TECHNOLOGIES, INC.					
Aging Research	GFC	93.866		54,812	0
ACRIN					
Cancer Detection and Diagnosis Research	GFE	93.394 / 93.ACRIN-6654		109,440	0
Cancer Detection and Diagnosis Research	GFE	93.394 / 93.AWD123111		39	0
ALBERT EINSTEIN COLLEGE OF MEDICINE					
Population Research	GFE	93.864 / 93.9-526-1573		262,745	0
Population Research	GFE	93.864 / 93.9-526-5706		85,799	0
ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y					
Aging Research	GFE	93.866 / 93.9-526-1621		24,855	0
Aging Research	GFE	93.866 / 93.9-526-5809		3,969	0
AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI					
Career Development Awards	GFE	93.277		8,028	0
Career Development Awards	GFE	93.277 / 93.K12DA000357		76,870	0
AMERICAN COLLEGE OF RADIOLOGY					
Cancer Treatment Research	GFE	93.395 / 93.ACOR CA21661		13,950	0
Cancer Treatment Research	GFE	93.395 / 93.CA021661		1,040	0
AURORA MENTAL HEALTH CENTER					
Mental Health Research Grants	GFE	93.242 / 93.AWD-122249		107,788	0
AUTISM SOCIETY OF COLORADO					
Child Health and Human Development Extramural Research	GFE	93.865 / 93.H6MMC22737-JFK		101,948	0
AUTISM SPEAKS					
Mental Health Research Grants	GFE	93.242 / 93.ATNBIO-CHCD-2012		17,646	0
Albert Einstein College of Medicine					
Research Related to Deafness and Communication Disorders	GGB	93.173 / 93.9-526-6201 Amd #3		30,302	0
BAYLOR COLLEGE OF MEDICINE					
Cancer Treatment Research	GFE	93.395 / 93.1R01CA132899-01A1		(1,684)	2,060
Cancer Biology Research	GFE	93.396 / 93.PO#560067137		43,364	0
BENAROYA RESEARCH INSTITUTE AT VIRGINIA					
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.PY11.006.03346-01.A		11,575	0
BLACK HILLS CENTER FOR AMERICAN INDIAN H					
Cardiovascular Disease Research	GFE	93.837 / 93.U01HL087422-04		(4,284)	0
BLUESUN, INC					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
	Mental Health Research Grants		GFC	93.242	68,811	0
	Mental Health Research Grants		GFC	93.242 / 93.SUBAWARD 1/16/2013	8,426	0
BOOZ ALLEN	HAMILTON INC.MD					
	Cancer Centers Support		GFE	93.397 / 93.98414SXB23	5,572	0
BOSTON	UNIVERSITY					
	Cancer Treatment Research		GFE	93.395 / 93.RA 205796 NGM	(84)	0
BOSTON	UNIVERSITY					
	Cancer Biology Research		GFB	93.396 / 93.GC208073NGC	6,807	0
BRIGHAM AND	WOMENS HOSPITAL					
	National Center on Sleep Disorders Research (B) -		GFE	93.233 / 93.SUB#108591	8,290	0
	Cardiovascular Disease Research		GFE	93.837 / 93.1P20HL101408-01	4,032	0
	Lung Diseases Research		GFE	93.838 / 93.103118	(5,398)	0
	Lung Diseases Research		GFE	93.838 / 93.108916	22,302	0
	Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.108085	11,072	0
BRIGHAM AND	WOMENS HOSPITAL					
	National Center on Sleep Disorders Research (B) -		GFB	93.233 / 93.108591	2,947	0
Brigham and	Womens Hospital					
	Mental Health Research Grants		GGB	93.242 / 93.07-9685-16	131,739	0
CALIFORNIA	INSTITUTE OF TECHNOLOGY					
	Drug Abuse and Addiction Research Programs		GFB	93.279 / 93.19-1089866	329,696	0
	Biomedical Research and Research Training		GFB	93.859 / 93.68-1089974	769,467	0
CARING FAMILY	LLC					
	Aging Research		GFC	93.866 / 93.2R44AG024014-02A1	(270)	0
CENTRE FOR	ADDICTION AND MENTAL HEALTH					
	Mental Health Research Grants		GFB	93.242 / 93.OCG5396B	67,517	0
CHILDREN'S	HOSPITAL PHILADELPHIA					
	Mental Health Research Grants		GFE	93.242 / 93.3'208980513	87,949	0
	Mental Health Research Grants		GFE	93.242 / 93.951218RSUB	1,350	0
	Cancer Cause and Prevention Research		GFE	93.393	6,355	0
	Cancer Cause and Prevention Research		GFE	93.393 / 93.ACTIVITY# 20126	10,534	0
CHILDREN'S	HOSPITAL BOSTON					
	Medical Library Assistance		GFB	93.879 / 93.88632	346,476	0
CHILDRENS	HOSPITAL					
	Child Health and Human Development Extramural Research		GFE	93.865 / 93.G0100125/POLANER	13,507	0
CHILDRENS	NATIONAL MEDICAL CENTER					
	Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.30000732-12-01	7,471	0
CHILDRENS	RESEARCH INSTITUTE					
	Child Health and Human Development Extramural Research		GFE	93.865 / 93.30000744-13-04	52,076	0
	Child Health and Human Development Extramural Research		GFE	93.865 / 93.4082-11-07	7,079	0
CINCINNATI	CHILDREN'S HOSPITAL MEDICAL C					
	Cardiovascular Disease Research		GFE	93.837 / 93.109363	1,014	0
	Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.109540	797	0
	Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.109540_AMD01	8,399	0
	Child Health and Human Development Extramural Research		GFE	93.865 / 93.108863	8,534	0
	Child Health and Human Development Extramural Research		GFE	93.865 / 93.130474	103,522	0
CLAREMONT	GRADUATE UNIVERSITY					
	Cancer Detection and Diagnosis Research		GFE	93.394 / 93.7R01CA120945	(6,432)	0
COLUMBIA	UNIVERSITY					
	Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286 / 93.5-29052	53,380	0
CORNELL	UNIVERSITY					
	Trans- NIH Recovery Act Research Support		GFE	93.701 / 93.09111781	586	0
Case Western	Reserve University					
	Tuberculosis Research Unit (TBRU)		GGB	93.RES502414 Amd 5	(1,036)	0
	Tuberculosis Research Unit (TBRU)		GGB	93.RES507018 Mod 6	15,591	0
City of Hope	National Medical Center					
	Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.23112.914124.6692	37,386	0
DANA-FARBER/PARTNERS	CANCER CARE					
	Cancer Cause and Prevention Research		GFE	93.393 / 93.1197804	36,324	0
DENVER	RESEARCH INSTITUTE					
	Nursing Research		GFE	93.361 / 93.DENRES 003	65,958	0
DENVER HEALTH	AND HOSPITAL					
	Cardiovascular Disease Research		GFE	93.837 / 93.E2062A-1	38,533	0
	Cardiovascular Disease Research		GFE	93.837 / 93.E2062A-3	1,252	0
	Lung Diseases Research		GFE	93.838 / 93.DHH E3138-B	26,276	0
	Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.DHH E1942-D	810	0
DENVER HEALTH	AND HOSPITAL AUTHORITY					
	Cancer Control		GFE	93.399 / 93.3U01CA116903-05S3	8,444	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DOR BIO PHARMA					
Allergy, Immunology and Transplantation Research	GFE	93.855 / 93.AWD200801-165	182,059	0	
DUKE UNIVERSITY					
Cancer Treatment Research	GFE	93.395 / 93.7U10CA76001	3,082	0	
Trans- NIH Recovery Act Research Support	GFE	93.701 / 93.203-0663	809,570	0	
Trans- NIH Recovery Act Research Support	GFE	93.701 / 93.DUKE173530	9,600	0	
Allergy, Immunology and Transplantation Research	GFE	93.855 / 93.2030944	104	0	
Allergy, Immunology and Transplantation Research	GFE	93.855 / 93.303-5672	(3,855)	0	
Allergy, Immunology and Transplantation Research	GFE	93.855 / 93.C10-ASC01-UCD	32,223	0	
Allergy, Immunology and Transplantation Research	GFE	93.855 / 93.D10-ASC01-UCD	27,183	0	
DUKE CLINICAL RESEARCH INSTITUTE - DUMC					
Lung Diseases Research	GFE	93.838 / 93.AWD-124051	27,808	0	
DUKE UNIVERSITY					
Cardiovascular Disease Research	GFB	93.837 / 93.203-1024	(60,551)	0	
Cardiovascular Disease Research	GFB	93.837 / 93.203-1808	533,772	0	
DYSTONIA MEDICAL RESEARCH FOUNDATION					
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFE	93.853 / 93.U54NS065701	50,828	0	
EMMES CORPORATION					
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFE	93.853 / 93.AWD-121572	1,807	0	
EMORY UNIVERSITY, ATLANTA					
National Institutes of Health Pediatric Research Loan Repayment Program	GFE	93.285 / 93.S696376	68,027	0	
National Institutes of Health Pediatric Research Loan Repayment Program	GFE	93.285 / 93.S891177	174,576	0	
Trans- NIH Recovery Act Research Support	GFE	93.701 / 93.SUB#S472702	78	0	
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFE	93.853 / 93.S795006	169,803	(5,916)	
Extramural Research Programs in the Neurosciences and Neurological Disorders	GFE	93.853 / 93.U54NS065701	7,446	0	
Allergy, Immunology and Transplantation Research	GFE	93.855 / 93.S751088	(31,640)	0	
Allergy, Immunology and Transplantation Research	GFE	93.855 / 93.SUB#S698161	122	0	
Allergy, Immunology and Transplantation Research	GFE	93.855 / 93.SUB#S891176	138,799	0	
ENDOCRINE SOCIETY					
Biomedical Research and Research Training	GFE	93.859 / 93.10002	9,863	0	
ERNEST GALLO CLINIC AND RESEARCH CENTER					
Alcohol Research Programs	GFE	93.273 / 93.280-229	2,338	0	
FEINSTEIN INSTITUTE FOR MEDICAL RESEARCH					
Allergy, Immunology and Transplantation Research	GFE	93.855 / 93.ARA05-08-C-20	(520)	0	
FRED HUTCHINSON CANCER RESEARCH CENTER					
Cancer Cause and Prevention Research	GFE	93.393 / 93.0000689189	115	0	
Cancer Cause and Prevention Research	GFE	93.393 / 93.0000706375	(16,389)	0	
Cancer Cause and Prevention Research	GFE	93.393 / 93.0000738923	35,790	0	
Trans- NIH Recovery Act Research Support	GFE	93.701 / 93.SUB#0000704254	28,514	0	
Cardiovascular Disease Research	GFE	93.837 / 93.00007555384	5,526	0	
Allergy, Immunology and Transplantation Research	GFE	93.855	20,698	0	
Allergy, Immunology and Transplantation Research	GFE	93.855 / 93.000721031	395,614	0	
FRONTIER SCIENCE AND TECHNOLOGY FOUNDATI					
Trans- NIH Recovery Act Research Support	GFE	93.701 / 93.UCOE4508R-00	(1,247)	0	
GEORGE WASHINGTON UNIVERSITY					
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847	149,348	0	
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.10-D30	790	0	
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.11-D021	(131,466)	0	
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.12-D13	486,130	0	
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.5-GRD1213-KR24	156,188	0	
Child Health and Human Development Extramural Research	GFE	93.865 / 93.AWD-123172	144,493	0	
Child Health and Human Development Extramural Research	GFE	93.865 / 93.AWD-123243	107,605	30,488	
Child Health and Human Development Extramural Research	GFE	93.865 / 93.AWD-123600	139	0	
Child Health and Human Development Extramural Research	GFE	93.865 / 93.AWD-123811	163,375	0	
Child Health and Human Development Extramural Research	GFE	93.865 / 93.AWD-131386	789	0	
HARVARD UNIVERSITY					
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.1216401	110,116	0	
Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.SUB2DORLAR03DK09448	1,316	0	
HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL					
Child Health and Human Development Extramural Research	GFE	93.865 / 93.114074.0708.SMARTT	35,516	0	
Child Health and Human Development Extramural Research	GFE	93.865 / 93.114074.0808.5041182	282,926	0	
Child Health and Human Development Extramural Research	GFE	93.865 / 93.11407F.0808.5041182	9,568	0	
Child Health and Human Development Extramural Research	GFE	93.865 / 93.SUB#114074.0708TDF	14,972	0	
Child Health and Human Development Extramural Research	GFE	93.865 / 93.U01 HD052102-FFP	21,673	0	
Child Health and Human Development Extramural Research	GFE	93.865 / 93.U01 HD052102-FUP	(21,673)	0	
HARVARD SCHOOL OF PUBLIC HEALTH					
Trans- NIH Recovery Act Research Support	GFE	93.701 / 93.114050.0019	3,820	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.11407.0808.5041182	26,065	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.114074.0609	18,144	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.114074.0709.AMP	41,583	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.114074.0809.5041184	284,937	0
HARVARD UNIVERSITY						
Allergy, Immunology and Transplantation Research		GFB	93.855	/ 93.149047.5072215.1117	26,222	0
Biomedical Research and Research Training		GFB	93.859	/ 93.114135.5057	11,352	0
HEALTH RESEARCH INC						
Cancer Cause and Prevention Research		GFE	93.393	/ 93.55-8008-01	567	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.65-01	19,974	0
HENRY M. JACKSON FOUNDATION						
Microbiology and Infectious Diseases Research		GFE	93.856	/ 93.0000142140	(929)	0
Microbiology and Infectious Diseases Research		GFE	93.856	/ 93.SUB#660412	(297)	0
Microbiology and Infectious Diseases Research		GFE	93.856	/ 93.SUB#695151	(1,291)	0
IMMURX INCORPORATED						
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.1R43AI077229-01A2	22,373	0
INDIANA UNIVERSITY						
Trans- NIH Recovery Act Research Support		GFE	93.701	/ 93.IN-4688151-UCD	64,611	0
INDIANA UNIVERSITY						
Mental Health Research Grants		GFB	93.242	/ 93.IUPUI-4687065-UCB	141,349	0
INSTITUTE FOR SYSTEMS BIOLOGY						
Cancer Biology Research		GFB	93.396	/ 93.2013.0001	20,435	0
INTA-Argentina Nat'l Institute of Agriculture and Technology						
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1 R01 AI083084-01/02	32,077	0
INTERNET SOLUTIONS FOR KIDS, INC.						
Mental Health Research Grants		GFE	93.242	/ 93.1R01MH80662	826	0
ImmuRx						
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.08-2867-05	31,807	0
Indiana University						
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846	/ 93.IN4685118CSU	142,298	0
JAEB CENTER FOR HEALTH RESEARCH						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.R01 DK085591-01	272,749	0
JOHNS HOPKINS HOSPITAL						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.2000878143	31,942	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.5 P50 DK082998093	(5,517)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.5P50DK082998	3,209	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.PO#2000878143_MOD01	(12,168)	0
JOHNS HOPKINS UNIVERSITY						
Mental Health Research Grants		GFE	93.242		11,140	0
Mental Health Research Grants		GFE	93.242	/ 93.2001603361	122,153	0
Mental Health Research Grants		GFE	93.242	/ 93.PO# 2001640156	7,696	0
Mental Health Research Grants		GFE	93.242	/ 93.PO# 2001646279	37,422	0
Mental Health Research Grants		GFE	93.242	/ 93.PO#2001586036	78,819	0
Mental Health Research Grants		GFE	93.242	/ 93.PO#2001659825	31,947	0
Mental Health Research Grants		GFE	93.242	/ 93.PO#2001739738	77,324	0
Cancer Control		GFE	93.399	/ 93.2000289068	(29,102)	0
Cardiovascular Disease Research		GFE	93.837	/ 93.2001191937	12,222	0
Lung Diseases Research		GFE	93.838	/ 93.2000636836	6,565	314,132
Biomedical Research and Research Training		GFE	93.859	/ 93.2001664592	47,719	0
JOHNS HOPKINS UNIVERSITY						
Cancer Centers Support		GFB	93.397	/ 93.2000784932	100,036	0
JOSLIN DIABETES CENTER INC						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.DK094333	30,473	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.SUB1_DK094333	48,080	0
KAISER FOUNDATION HEALTH PLAN COLORADO						
Trans- NIH Recovery Act Research Support		GFE	93.701	/ 93.3U19HL091179-04SI	1,625	0
Cardiovascular Disease Research		GFE	93.837	/ 93.KPCO COST CENTER #	15,730	0
KAISER FOUNDATION HEALTH PLAN COLORADO						
Mental Health Research Grants		GFB	93.242	/ 93.11ABECK-01-UCB	63,885	0
KLEIN BUENDEL, INC.						
Cancer Cause and Prevention Research		GFE	93.393	/ 93.0259-0129-003	6,944	0
KLEIN BUENDEL, INC.						
Cancer Cause and Prevention Research		GFB	93.393	/ 93.0271-0140-000	13,224	0
Cancer Cause and Prevention Research		GFB	93.393	/ 93.0272-0142-000	34,461	0
Kansas State University						
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.S12203	138,637	0
LOS GATOS RESEARCH, INC						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO	
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS	
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
Diabetes, Digestive and Kidney Diseases Extramural Research			GFE	93.847 / 93.AWD-111547	18,444	0	
LOUISIANA STATE UNIVERSITY							
Alcohol Research Programs			GFE	93.273 / 93.42800/R56AA013148D	47,889	0	
LOVELACE RESPIRATORY RESEARCH INSTITUTE							
Cancer Centers Support			GFE	93.397 / 93.JK091681	8,976	0	
M.D.ANDERSON CANCER CENTER AT UNIV OF TE							
Biomedical Research and Research Training			GFE	93.859 / 93.11121395	40,508	0	
Biomedical Research and Research Training			GFE	93.859 / 93.12052746/54441	32,742	0	
MASSACHUSETTS GENERAL HOSPITAL							
Cardiovascular Disease Research			GFE	93.837 / 93.218586	110,507	0	
Extramural Research Programs in the Neurosciences and Neurological Disorders			GFE	93.853 / 93.5U01NS049640-05	6,108	0	
Allergy, Immunology and Transplantation Research			GFE	93.855 / 93.SUB#218546	116	0	
Allergy, Immunology and Transplantation Research			GFE	93.855 / 93.SUB#218546-1	50,455	0	
MASSACHUSETTS INSTITUTE OF TECHNOLOGY							
Biomedical Research and Research Training			GFE	93.859 / 93.5710003TBD	16,974	0	
MASSACHUSETTS GENERAL HOSPITAL							
Cardiovascular Disease Research			GFB	93.837 / 93.217473	5,659	0	
MAYO CLINIC ROCHESTER							
Cancer Treatment Research			GFE	93.395 / 93.MCR-0078-PC2	4,595	0	
Diabetes, Digestive and Kidney Diseases Extramural Research			GFE	93.847 / 93.2 R01 DK034238-26	51,397	0	
Diabetes, Digestive and Kidney Diseases Extramural Research			GFE	93.847 / 93.5R01DK079856-02	10,122	0	
Diabetes, Digestive and Kidney Diseases Extramural Research			GFE	93.847 / 93.5R01DK079856-03	91,203	0	
MDLOGIX							
Aging Research			GFE	93.866 / 93.PA-08-056	38,659	0	
MEDICAL COLLEGE OF WISCONSIN INC							
Trans- NIH Recovery Act Research Support			GFE	93.701 / 93.RHD061312-03	4,025	0	
MEMORIAL SLOAN KETTERING CANCER CENTER							
Cancer Treatment Research			GFE	93.395 / 93.BD514431	(4,812)	0	
MT.SINAI SCHOOL OF MEDICINE,NY							
Cardiovascular Disease Research			GFE	93.837 / 93.0255-3111-4609	(15,120)	0	
Cardiovascular Disease Research			GFE	93.837 / 93.0255-3112-4609	56,703	0	
Cardiovascular Disease Research			GFE	93.837 / 93.0255-3113-4609	25,273	0	
Extramural Research Programs in the Neurosciences and Neurological Disorders			GFE	93.853 / 93.NS045719	81,753	0	
Mayo Clinic - Rochester							
Child Health and Human Development Extramural Research			GGB	93.865 / 93.2-5 R01HD031476-11/12	58,563	0	
Microbiotix, Inc.							
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.Microbiotix-Prime#1R4	73,770	0	
NANOIMAGING SERVICES							
National Center for Advancing Translational Sciences			GFE	93.350 / 93.9R44TR000182-03	119,216	0	
NATIONAL JEWISH HEALTH							
Lung Diseases Research			GFE	93.838 / 93.22204603	(311)	0	
Lung Diseases Research			GFE	93.838 / 93.22207802	260	0	
Lung Diseases Research			GFE	93.838 / 93.NJH-24019703	30,788	0	
Allergy, Immunology and Transplantation Research			GFE	93.855 / 93.20023490	6,348	0	
Allergy, Immunology and Transplantation Research			GFE	93.855 / 93.26011801	108,808	0	
NATIONAL LUNG CANCER PARTNERSHIP							
Lung Diseases Research			GFE	93.838 / 93.2012-LCMC-02	77,693	0	
NATL JEWISH HOSPITAL							
Environmental Health			GFE	93.113 / 93.24030303	46,782	0	
Environmental Health			GFE	93.113 / 93.24030304	401,142	0	
Environmental Health			GFE	93.113 / 93.AWD-122876	(41,483)	0	
Environmental Health			GFE	93.113 / 93.AWD-122877	(20,766)	0	
Environmental Health			GFE	93.113 / 93.U54ES015678-06	450	0	
Environmental Health			GFE	93.113 / 93.UES015678-06	(3,114)	0	
National Center on Sleep Disorders Research (B) -			GFE	93.233 / 93.22091405	19,404	0	
Trans- NIH Recovery Act Research Support			GFE	93.701 / 93.1 RC01 HD063508-02	13,813	0	
Trans- NIH Recovery Act Research Support			GFE	93.701 / 93.22210652	(23)	0	
Cardiovascular Disease Research			GFE	93.837 / 93.22221202	5,279	0	
Lung Diseases Research			GFE	93.838 / 93.22214003	4,407	0	
Lung Diseases Research			GFE	93.838 / 93.22221201	31,775	0	
Lung Diseases Research			GFE	93.838 / 93.23093604	(1,530)	0	
Lung Diseases Research			GFE	93.838 / 93.23093605	61,155	0	
Lung Diseases Research			GFE	93.838 / 93.24019706	327,429	0	
Lung Diseases Research			GFE	93.838 / 93.5 R01 HL088138-04	(13,345)	33,588	
Lung Diseases Research			GFE	93.838 / 93.NJH #24012422	240,582	0	
Lung Diseases Research			GFE	93.838 / 93.NJH #24012423	59,328	0	
Lung Diseases Research			GFE	93.838 / 93.NJH #24012522	186,534	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Lung Diseases Research		GFE	93.838 / 93.NJH	#24012523	43,923	0
Lung Diseases Research		GFE	93.838 / 93.R01	NL097163	(88)	0
Lung Diseases Research		GFE	93.838 / 93.U01HL	102547	12,149	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.22083703		1	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.26001123	_AMD04	15,846	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.26001223		8,933	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.26003406		24,249	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.NJH	20023428_MOD06	6,291	0
NEW YORK UNIVERSITY						
Child Health and Human Development Extramural Research		GFE	93.865 / 93.F6802-04		1,076	0
NEW YORK UNIVERSITY						
Biomedical Research and Research Training		GFB	93.859 / 93.F7087-03/UW477062		60,326	0
NORTH CAROLINA STATE UNIVERSITY						
Allergy, Immunology and Transplantation Research		GFB	93.855 / 93.2011-1069-01		75,230	0
NORTHWESTERN UNIVERSITY						
Cancer Centers Support		GFE	93.397 / 93.60033109-UC-D		4,876	0
NORTHWESTERN UNIVERSITY						
Research Related to Deafness and Communication Disorders		GFB	93.173 / 93.SP0015341-PROJ00039		94,993	0
NSABP FOUNDATION, INC						
Cancer Control		GFE	93.399 / 93.NSABP	TFED36-#340	11,829	0
NYU-New York University						
ARRA: Vaccination against Chronic Wastin		GGB	93.701 / 93.09-1096	PO#M000001236	67,818	0
Northwestern University						
Cardiovascular Disease Research		GGB	93.837 / 93.60026217	CSU A01	10,894	0
OHIO STATE UNIVERSITY						
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.60037724		8,841	0
OKLAHOMA MEDICAL RESEARCH FOUNDATION						
Trans- NIH Recovery Act Research Support		GFE	93.701 / 93.PO#	PB190544-009	15,419	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.U01AI	101934	48,761	0
OP-T-MUNE, INC						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.AWD-130668		26,414	0
OREGON RESEARCH INSTITUTE						
Aging Research		GFE	93.866 / 93.2	R01 AG020048-15	15,840	0
OREGON HEALTH SCIENCES UNIVERSITY						
Mental Health Research Grants		GFE	93.242 / 93.1002328	_UCDENVER	101,688	0
Cancer Control		GFE	93.399		27,920	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.GPRC00870A		480,933	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.GANES00092E1		158,204	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.GVOLL0291C-HERSON		232,208	0
PACIFIC NORTHWEST NATIONAL LABORATORY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.190060		99,205	0
PENNSYLVANIA STATE UNIVERSITY						
Population Research		GFE	93.864 / 93.4088-UCD-DHHS-8366		42,601	0
PENROSE-ST FRANCIS HOSPITALS						
Cancer Centers Support		GFE	93.397 / 93.AWD-111033		7,725	0
PIKES PEAK AREA COUNCIL OF GOVERNMENTS						
Aging Research		GFC	93.866 / 93.CUAGINGCENTER	12-13	85,616	0
PUGET SOUND BLOOD CENTER						
Blood Diseases and Resources Research		GFE	93.839 / 93.802-UCHSC-2013		7,279	0
PURDUE UNIVERSITY						
Trans- NIH Recovery Act Research Support		GFE	93.701 / 93.4102-38844		10,139	0
RADIKAL THERAPEUTICS						
Lung Diseases Research		GFE	93.838 / 93.AWD-102616		38,907	0
RADIOLOGICAL SOCIETY NORTH AMERICA						
Environmental Health		GFE	93.113 / 93.HHSN26820100050C (5A		8,751	0
REHABILITATION INSTITUTE OF CHICAGO						
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFE	93.286 / 93.R01EB011615		113,494	0
REHABILITATION INSTITUTE OF CHICAGO						
Research Related to Deafness and Communication Disorders		GFB	93.173 / 93.82055		272,697	0
RESEARCH FOUNDATION FOR MENTAL HYGIENE,						
Mental Health Research Grants		GFB	93.242 / 93.2'5038		152,613	0
RHODE ISLAND HOSPITAL						
Alcohol Research Programs		GFE	93.273 / 93.701-5475-1-CO		2,747	0
Cardiovascular Disease Research		GFE	93.837 / 93.U01	HL077221	26,830	0
RHODE ISLAND HOSPITAL						
Trans- NIH Recovery Act Research Support		GFB	93.701 / 93.701-5413		7,799	0
RSCH FDN STATE UNIVERSITY OF NEW YORK						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Arthritis, Musculoskeletal and Skin Diseases Research			GFE	93.846 / 93.61427	36,466	0
SAIC-Science Applications International Corporation						
COTC 007B Clinical Trial and PD core: Pr			GGB	93.12XS399	130,470	0
SCIENCE APPLICATIONS INTERNATIONAL CORP						
Trans- NIH Recovery Act Research Support			GFE	93.701 / 93.A01707ST	15,759	0
SEATTLE CHILDRENS RESEARCH INSTITUTE						
Diabetes, Digestive and Kidney Diseases Extramural Research			GFE	93.847 / 93.10668SUB	38,239	0
SOCIAL AND SCIENTIFIC SYSTEMS						
Mental Health Research Grants			GFE	93.242 / 93.06-00116-T002-MOD4	21,120	0
Mental Health Research Grants			GFE	93.242 / 93.06-00116-T002-005	(28,977)	0
Trans- NIH Recovery Act Research Support			GFE	93.701 / 93.IMPCTQ0600116T016	(895)	0
Allergy, Immunology and Transplantation Research			GFE	93.855 / 93.S-11-000037-002076	2,555	0
Microbiology and Infectious Diseases Research			GFE	93.856 / 93.DCR1-S-09-00294	17,399	0
SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR						
Cancer Treatment Research			GFE	93.395 / 93.2U10CA32102-32	23,999	0
Cancer Treatment Research			GFE	93.395 / 93.F025209	5,050	0
Cancer Treatment Research			GFE	93.395 / 93.F027974	17,725	0
Cancer Treatment Research			GFE	93.395 / 93.F032197	343,063	0
Cancer Treatment Research			GFE	93.395 / 93.S0502	(1,556)	0
Cancer Treatment Research			GFE	93.395 / 93.SWOG-CA32102/37429	38,371	0
Cancer Control			GFE	93.399 / 93.F021096	(36,615)	0
Cancer Control			GFE	93.399 / 93.S0812	1,290	0
ST LUKES ROOSEVELT INSTITUTE FOR HEALTH						
Trans- NIH Recovery Act Research Support			GFE	93.701 / 93.NORDIC01	393	0
ST.JOSEPH'S HOSPITAL & MEDICAL CENTER						
Drug Abuse and Addiction Research Programs			GFB	93.279 / 93.OCG5180B	100,205	0
STATE UNIVERSITY OF NEW YORK AT BINGHAMT						
Allergy, Immunology and Transplantation Research			GFE	93.855 / 93.AWD-51598	9,676	0
Sanofi-Aventis U.S., LLC						
COTC 018 PD Core Evauation of Iniparib			GGB	93.COTC 018 CORE	11,406	36,950
St. Jude Medical, Inc.						
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.111663030-7484602	110,399	0
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.111668090-7484601	93,822	0
Stony Brook University						
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.0176043-2-48796 Amd 7	40,503	0
TAIGA BIOTECHNOLOGIES, INC.						
Allergy, Immunology and Transplantation Research			GFE	93.855 / 93.FY11.R34HL104760	5	0
TAKEDA PHARAMCEUTICALS NORTH AMERICA, INC						
Mental Health Research Grants			GFE	93.242 / 93.AWD-123964	25,744	0
TEXAS BIOMEDICAL RESEARCH INSTITUTE						
Digestive Diseases and Nutrition Research			GFE	93.848 / 93.SUB#10-4116.003	896	0
THE MIND RESEARCH NETWORK						
Alcohol Research Programs			GFB	93.273 / 93.6055-005 SUBN1	22,960	0
Alcohol Research Programs			GFB	93.273 / 93.6136-001	255,297	0
TRIA Bioscience Corp.						
Allergy, Immunology and Transplantation Research			GGB	93.855 / 93.TRIA-001	21,410	0
TRIBOFILM RESEARCH, INC.						
Blood Diseases and Resources Research			GFE	93.839 / 93.AWD-121537	145,334	0
Tanglewood Research						
Drug Abuse and Addiction Research Programs			GGB	93.279 / 93.11-0087-06	64,902	0
The Scripps Research Institute						
Molecular Analysis of FIV			GGB	93.PO# 5-23973	63,394	0
Molecular Analysis of FIV			GGB	93.PO# 5-50074	67,880	0
UNIV OF TEXAS HSC HOUSTON						
Cardiovascular Disease Research			GFE	93.837 / 93.00088020	4,136	0
Cardiovascular Disease Research			GFE	93.837 / 93.00088020_AMD01	3,240	0
UNIVERSITY NEBRASKA MEDICAL CENTER						
Allergy, Immunology and Transplantation Research			GFE	93.855 / 93.34-5319-2002-001	20,696	0
UNIVERSITY HEALTH NETWORK						
Diabetes, Digestive and Kidney Diseases Extramural Research			GFB	93.847 / 93.100947.3	129,837	0
UNIVERSITY OF ALABAMA AT BIRMINHAM						
Trans- NIH Recovery Act Research Support			GFE	93.701 / 93.000364104-001_YR02	46,096	0
Blood Diseases and Resources Research			GFE	93.839	78,465	0
Microbiology and Infectious Diseases Research			GFE	93.856 / 93.N01-AI30025	1,823	0
Child Health and Human Development Extramural Research			GFE	93.865 / 93.000396222-003	1,261	0
UNIVERSITY OF ARIZONA						
Cancer Cause and Prevention Research			GFE	93.393 / 93.PO# Y603251	36,600	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO	
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS	
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
Cancer Cause and Prevention Research		GFE		93.393 / 93.Y603251	(895)	0	
UNIVERSITY OF BRITISH COLUMBIA							
Cancer Treatment Research		GFE		93.395 / 93.PG20R48617	(3,092)	0	
UNIVERSITY OF CALIFORNIA AT DAVIS							
Trans- NIH Recovery Act Research Support		GFE		93.701 / 93.SUB0900229-02	4,638	0	
Arthritis, Musculoskeletal and Skin Diseases Research		GFE		93.846	23,285	0	
Arthritis, Musculoskeletal and Skin Diseases Research		GFE		93.846 / 93.201223252-01	129,527	0	
Child Health and Human Development Extramural Research		GFE		93.865 / 93.09-000148-10	46,382	0	
Child Health and Human Development Extramural Research		GFE		93.865 / 93.SUB08004053	11,772	0	
UNIVERSITY OF CALIFORNIA AT IRVINE							
Child Health and Human Development Extramural Research		GFE		93.865 / 93.2012-2734	80,449	0	
UNIVERSITY OF CALIFORNIA AT SAN DIEGO							
Mental Health Research Grants		GFE		93.242 / 93.PO#10310332	25,778	0	
Cancer Treatment Research		GFE		93.395 / 93.PO# 10308646-003	193,859	0	
Cancer Treatment Research		GFE		93.395 / 93.PO# 10308646-004	67,606	0	
Cancer Treatment Research		GFE		93.395 / 93.PO#10310332-001	(1,697)	0	
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE		93.853 / 93.PO#10321844	1,752	0	
Biomedical Research and Research Training		GFE		93.859 / 93.PO# 10290491-001	257,814	0	
Biomedical Research and Research Training		GFE		93.859 / 93.PO# 10290491-006	229,433	0	
Biomedical Research and Research Training		GFE		93.859 / 93.PO# 10290578-005	15,254	0	
Biomedical Research and Research Training		GFE		93.859 / 93.PO# 10290578-007	143,867	0	
Child Health and Human Development Extramural Research		GFE		93.865 / 93.PO# 10320873-SUB	24,113	0	
UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO							
Research Related to Deafness and Communication Disorders		GFE		93.173 / 93.441940-29823	(52)	0	
Drug Abuse and Addiction Research Programs		GFE		93.279 / 93.444653/29408	78,346	0	
Lung Diseases Research		GFE		93.838 / 93.UCSF-SUB 4917SC	135,423	0	
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE		93.847 / 93.108041	31,745	0	
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE		93.847 / 93.REF#108051	62,589	0	
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE		93.853 / 93.541205-29951	2,075	0	
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE		93.853 / 93.558084/30127	12,793	0	
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE		93.853 / 93.57728C_AMD03	10,665	0	
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE		93.853 / 93.72048C	3,761	0	
Biological Basis Research in the Neurosciences		GFE		93.854 / 93.47388C	(3,004)	0	
Allergy, Immunology and Transplantation Research		GFE		93.855 / 93.106861	28,863	0	
Allergy, Immunology and Transplantation Research		GFE		93.855 / 93.ITN10180-00SC	8,986	0	
Allergy, Immunology and Transplantation Research		GFE		93.855 / 93.SUB# 3698SC	(3)	0	
Allergy, Immunology and Transplantation Research		GFE		93.855 / 93.SUB#7378SC	11,441	0	
Microbiology and Infectious Diseases Research		GFE		93.856 / 93.SUB#R2132-H	(275)	0	
Child Health and Human Development Extramural Research		GFE		93.865 / 93.73138C	130,230	0	
UNIVERSITY OF CALIFORNIA LOS ANGELES							
Lung Diseases Research		GFE		93.838 / 93.1625-S-MG548	7,848	0	
UNIVERSITY OF CINCINNATI							
Cardiovascular Disease Research		GFE		93.837 / 93.005422-1005891	9,590	0	
UNIVERSITY OF CONNECTICUT							
Cardiovascular Disease Research		GFE		93.837 / 93.UCHC6-38842932	30,598	0	
UNIVERSITY OF DENVER							
Child Health and Human Development Extramural Research		GFE		93.865 / 93.SC36868-01-00	35,894	0	
UNIVERSITY OF FLORIDA							
Oral Diseases and Disorders Research		GFE		93.121 / 93.UF 10279	167,246	0	
Oral Diseases and Disorders Research		GFE		93.121 / 93.UF10279	160,480	0	
Oral Diseases and Disorders Research		GFE		93.121 / 93.UF11180	75,417	0	
UNIVERSITY OF HOUSTON							
Aging Research		GFE		93.866 / 93.R-12-0051	7,817	0	
UNIVERSITY OF ILLINOIS							
Alcohol Research Programs		GFE		93.273 / 93.280-229	106,475	0	
UNIVERSITY OF INDIANA							
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE		93.847 / 93.IN4685546UCD	1,672	0	
UNIVERSITY OF LOUISVILLE							
Aging Research		GFE		93.866 / 93.05-1523 Z12	5,039	0	
UNIVERSITY OF MARYLAND BALTIMORE COUNTY							
Drug Abuse and Addiction Research Programs		GFE		93.279 / 93.SR00002163	13,656	0	
UNIVERSITY OF MARYLAND COLLEGE PARK							
Environmental Health		GFE		93.113 / 93.Z036108	16,316	0	
UNIVERSITY OF MASSACHUSETTS							
Mental Health Research Grants		GFE		93.242 / 93.6132844/RFS2011235	(9,444)	0	
Mental Health Research Grants		GFE		93.242 / 93.6141589/RFS2012139	135,889	0	
Allergy, Immunology and Transplantation Research		GFE		93.855 / 93.6138670/RFS2012110	208,843	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
UNIVERSITY OF MIAMI						
Research Related to Deafness and Communication Disorders		GFE	93.173	/ 93.5R01DC006021-06	(9,133)	0
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.66975P	32,926	0
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.U01DA013720-12	9,129	0
Nursing Research		GFE	93.361	/ 93.R01NR012885	(3,561)	0
Trans- NIH Recovery Act Research Support		GFE	93.701	/ 93.PO#M154840	1,715	0
UNIVERSITY OF MICHIGAN						
Mental Health Research Grants		GFE	93.242	/ 93.3001172426	138,253	0
Cancer Detection and Diagnosis Research		GFE	93.394	/ 93.AWD-112291	(99,418)	0
Cancer Treatment Research		GFE	93.395	/ 93.F020947	(269,370)	0
Cancer Treatment Research		GFE	93.395	/ 93.F022760	(53,515)	0
Cancer Treatment Research		GFE	93.395	/ 93.F027439	11,460	0
Cardiovascular Disease Research		GFE	93.837	/ 93.3001602737	(14,088)	0
Lung Diseases Research		GFE	93.838	/ 93.3002300290	7,147	0
Lung Diseases Research		GFE	93.838	/ 93.3002300290_AMD01	28,032	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.3001430151	(1,151)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.3001506842	1,395	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.3001744498	7,497	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.302230266	9,284	0
UNIVERSITY OF MINNESOTA						
Cancer Treatment Research		GFE	93.395	/ 93.N002126403	27,206	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.P001072801	28,749	0
UNIVERSITY OF MISSOURI-COLUMBIA						
Alcohol Research Programs		GFB	93.273	/ 93.C00036679-1	66,949	0
UNIVERSITY OF NEW MEXICO						
Cancer Detection and Diagnosis Research		GFE	93.394	/ 93.3RC90	44,446	0
UNIVERSITY OF NORTH CAROLINA						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.5-50806	5,561	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL						
Minority Health and Health Disparities Research		GFE	93.307	/ 93.5-30795	84,962	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.5-30887_AMD01	98,126	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.5-30983_AMD01	506	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.5-30983_AMD03	10,646	0
Cardiovascular Disease Research		GFE	93.837	/ 93.UCCCH 5-3016_YT03	22,884	48,817
Cardiovascular Disease Research		GFE	93.837	/ 93.UCCCH 5-3016_YT04	21,087	0
Cardiovascular Disease Research		GFE	93.837	/ 93.UCCCH 5-31036_YR02	(20,940)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.5-30875	537	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.5-33118	10,771	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.5-33279	2	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C						
Cancer Treatment Research		GFE	93.395	/ 93.RS20120788-01	17,861	0
UNIVERSITY OF PENNSYLVANIA						
Cardiovascular Disease Research		GFE	93.837	/ 93.559669	246,556	0
Cardiovascular Disease Research		GFE	93.837	/ 93.SUB# 554929	(4)	0
UNIVERSITY OF PITTSBURG						
Research Related to Deafness and Communication Disorders		GFE	93.173	/ 93.108488-2	(91)	0
Research Related to Deafness and Communication Disorders		GFE	93.173	/ 93.113622-1	6,553	0
Research Related to Deafness and Communication Disorders		GFE	93.173	/ 93.UPIITT 111077-1	(52)	0
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.0023264 (119289-1)	34,099	0
Trans-NIH Research Support		GFE	93.310	/ 93.0004558 113512-2	19,220	0
Cardiovascular Disease Research		GFE	93.837	/ 93.0019265 (119792-1)	19,693	0
Cardiovascular Disease Research		GFE	93.837	/ 93.0019286 (121765-1)	18,094	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.0006436 (115965-11	(75)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.0019927 (122474-5)	52,629	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.0019927 119913-07	86,638	0
UNIVERSITY OF ROCHESTER						
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.414337-G	356,366	0
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.415198-G/5-26974	62,563	0
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.415201-G	151,473	0
Cancer Treatment Research		GFE	93.395	/ 93.415894-G	55,195	0
UNIVERSITY OF SOUTH FLORIDA						
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285	/ 93.6119-1144-00-R	6,391	0
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285	/ 93.6119-1144-00R #5	294,211	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.6119-1117-00-C	59,245	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.6119-1117-00-U	335,773	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.6119-114-00-Y-NH	67,237	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.6119-114-00-Y-ORAL	41,853	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY			
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
	Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.6119-1144-00-P	(8,821)	0	
	Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.6119-1144-00-P_YR	977,029	0	
	Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.6119-1144-00-Y	37,316	0	
	Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.USF 6119-1117-00-C	906,777	0	
UNIVERSITY OF SOUTHERN CALIFORNIA						
	Cancer Cause and Prevention Research	GFE	93.393 / 93.H50659	9,246	0	
UNIVERSITY OF TEXAS						
	Cancer Centers Support	GFE	93.397	411,494	0	
UNIVERSITY OF TEXAS AT SAN ANTONIO						
	Oral Diseases and Disorders Research	GFE	93.121 / 93.122040/121476	(9)	0	
	Cancer Control	GFE	93.399 / 93.130640/130629	(8,386)	0	
UNIVERSITY OF UTAH						
	Human Genome Research	GFE	93.172 / 93.10021045-01	34,728	0	
	Trans- NIH Recovery Act Research Support	GFE	93.701 / 93.10015453 UC	(201)	0	
	Cardiovascular Disease Research	GFE	93.837 / 93.10009050-06	299,739	0	
	Cardiovascular Disease Research	GFE	93.837 / 93.10009050-06ARRA	40,583	0	
	Cardiovascular Disease Research	GFE	93.837 / 93.10009050-06CKD	85,713	0	
	Cardiovascular Disease Research	GFE	93.837 / 93.10022504-05	25,117	0	
	Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.10001507-1	(129)	0	
	Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.10006524-01	16,581	0	
	Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.1000652401/DK078112	(506)	0	
	Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.10019509-00	28,783	0	
	Diabetes, Digestive and Kidney Diseases Extramural Research	GFE	93.847 / 93.10026516-01	24,063	0	
	Medical Library Assistance	GFE	93.879 / 93.10019330-02	90,071	0	
	Medical Library Assistance	GFE	93.879 / 93.10019330-02_AMD03	524	0	
UNIVERSITY OF VIRGINIA						
	Cancer Biology Research	GFE	93.396 / 93.GC12131-13911	745	0	
	Cancer Biology Research	GFE	93.396 / 93.GC12131-139111	38,115	0	
	Cancer Biology Research	GFE	93.396 / 93.GC12131-141614	374,322	0	
UNIVERSITY OF WASHINGTON						
	Cancer Research Manpower	GFE	93.398 / 93.UW-291912 MOD #3	25	0	
	Arthritis, Musculoskeletal and Skin Diseases Research	GFE	93.846 / 93.UWASH702020	16,739	0	
	Extramural Research Programs in the Neurosciences and Neurological Disorders	GFE	93.853 / 93.7'46353	4,261	0	
UNIVERSITY OF CALIFORNIA BERKELEY						
	Cancer Biology Research	GFB	93.396 / 93.SA4901-10810	(11)	0	
UNIVERSITY OF CALIFORNIA AT DAVIS						
	Child Health and Human Development Extramural Research	GFB	93.865 / 93.201014565-02	768,185	0	
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
	Biomedical Research and Research Training	GFB	93.859 / 93.10316876 - 001	53,021	0	
UNIVERSITY OF CALIFORNIA LOS ANGELES						
	Mental Health Research Grants	GFB	93.242 / 93.2000 G PQ284	229,734	6,221	
UNIVERSITY OF CHICAGO						
	Biomedical Research and Research Training	GFB	93.859 / 93.40210-B	56,727	0	
UNIVERSITY OF DELAWARE						
	Cardiovascular Disease Research	GFB	93.837 / 93.27354	21,097	0	
UNIVERSITY OF MARYLAND BALTIMORE COUNTY						
	Human Genome Research	GFB	93.172 / 93.SR00001943	42,824	0	
	Human Genome Research	GFB	93.172 / 93.SR00002559	127,389	0	
UNIVERSITY OF MICHIGAN						
	Extramural Research Programs in the Neurosciences and Neurological Disorders	GFB	93.853 / 93.3002280304	14,637	0	
	Biomedical Research and Research Training	GFB	93.859 / 93.3001356563	50,063	0	
	Biomedical Research and Research Training	GFB	93.859 / 93.3002179883	37,927	0	
UNIVERSITY OF MINNESOTA						
	Discovery and Applied Research for Technological Innovations to Improve Human Health	GFB	93.286 / 93.N002059301	38,125	0	
	Biomedical Research and Research Training	GFB	93.859 / 93.A844604101	49,387	0	
	Biomedical Research and Research Training	GFB	93.859 / 93.H002295201	22,846	0	
UNIVERSITY OF NEW MEXICO						
	Alcohol Research Programs	GFB	93.273 / 93.028169-874X	241,588	0	
	Drug Abuse and Addiction Research Programs	GFB	93.279 / 93.3RB010	(530)	0	
	Allergy, Immunology and Transplantation Research	GFB	93.855 / 93.3R90B	17,098	0	
UNIVERSITY OF NORTH CAROLINA						
	Child Health and Human Development Extramural Research	GFB	93.865 / 93.5-33901	1,426	0	
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL						
	Mental Health Research Grants	GFB	93.242 / 93.OCG5224B	68,599	0	
	Child Health and Human Development Extramural Research	GFB	93.865 / 93.5-31050	37,898	0	
UNIVERSITY OF OREGON						
	Discovery and Applied Research for Technological Innovations to Improve Human Health	GFB	93.286 / 93.212571B	32,156	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

UNIVERSITY OF SOUTH DAKOTA					
Drug Abuse and Addiction Research Programs		GFB	93.279 / 93.USD1206	49,407	0
UNIVERSITY OF WISCONSIN					
Cancer Cause and Prevention Research		GFB	93.393 / 93.836F356	(387)	0
UTAH STATE UNIVERSITY					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.11039402	9,515	0
Univ. of Texas Medical Branch/Galveston.					
Child Health and Human Development Extramural Research		GGB	93.865 / 93.13-021	18,593	0
University of California, Davis					
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.201223740-01	28,322	0
University of California, Los Angeles					
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.1554 G NA272 Amd #2	155,882	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1554 G KC539	53,233	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1554 G MB899	223,465	0
University of California, San Francisco					
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.6297SC amend 2	9,752	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.7536sc	105,791	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.Subaward: 7222sc	27,100	0
University of Maryland					
Role of Matrix Shear Stress in Annulus F		GGB	93.Z032601 Amd B	16,946	0
University of Minnesota					
Human Genome Research		GGB	93.172 / 93.H000575202	8,755	0
University of Pittsburgh					
Cancer Cause and Prevention Research		GGB	93.393 / 93.0029319 (120132-1)	6,878	0
University of Rochester Medical Center					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5-23964 PO 414326-G	25,638	0
University of Southern California					
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.39225874	653	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.Y86282	39,283	0
University of Texas					
Studies of the Species Barrier and Prion		GGB	93.0007207D	369,329	0
VANDERBILT UNIVERSITY					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.VUMC39176	78,691	0
VANDERBILT UNIVERSITY MEDICAL CENTER					
Lung Diseases Research		GFE	93.838 / 93.VUMC36680	330,957	29,720
Lung Diseases Research		GFE	93.838 / 93.VUMC36680_AMD03	200,759	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.VUMC40587	10,594	0
VENTRIA BIOSCIENCE					
Alcohol Research Programs		GFE	93.273 / 93.R41AA0222660	87,647	0
VIRGINIA COMMONWEALTH UNIVERSITY					
Cardiovascular Disease Research		GFE	93.837 / 93.PD302652-SC103798	11,192	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.PD300306/SC100817	15,319	0
VIRGINIA TECH UNIVERSITY					
Cancer Biology Research		GFE	93.396 / 93.431748-19720	45,131	0
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN					
Research and Training in Complementary and Alternative Medicine		GFE	93.213 / 93.WFHUS 40302	23,726	0
Research and Training in Complementary and Alternative Medicine		GFE	93.213 / 93.WFHUS 40303	69,241	0
Cancer Biology Research		GFE	93.396 / 93.WFHUS57357	42,595	0
Cardiovascular Disease Research		GFE	93.837 / 93.WFUHS 19118	827	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.WFUHS-14732	(2,023)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.WFUHS-14733	61,039	0
Aging Research		GFE	93.866 / 93.WFUHS 16664	49,011	0
Aging Research		GFE	93.866 / 93.WFUHS/UCD10064	44,800	0
WASHINGTON UNIV IN ST LOUIS MISSOURI					
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.UWASH WU-08-214	39,616	0
Biomedical Research and Research Training		GFE	93.859 / 93.SUB#WU-12-248	29,624	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.WU-HT-12-46 MOD1	6,521	0
WASHINGTON UNIV IN ST LOUIS MISSOURI					
Cancer Cause and Prevention Research		GFB	93.393 / 93.WU-09132/PO2905255N	181,698	0
Digestive Diseases and Nutrition Research		GFB	93.848 / 93.WU-08-32/2905256N	131,484	0
WAYNE STATE UNIVERSITY					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.WSU11036	14,913	0
WEILL MEDICAL COLLEGE OF CORNELL UNIVERS					
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.PN200705-142	347	0
WESTAT, INC					
Cancer Cause and Prevention Research		GFE	93.393 / 93.8906-S05	8,675	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.8906-S05_YR03	3,089	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Lung Diseases Research		GFE		93.838 / 93.9363-S02	12,679	0
Microbiology and Infectious Diseases Research		GFE		93.856 / 93.6101-S036	148,409	0
Microbiology and Infectious Diseases Research		GFE		93.856 / 93.8530-S036	229	0
Microbiology and Infectious Diseases Research		GFE		93.856 / 93.HHSN267200800001C	152,959	0
Child Health and Human Development Extramural Research		GFE		93.865 / 93.7887-S035	266,055	21,883
YALE UNIVERSITY						
Drug Abuse and Addiction Research Programs		GFE		93.279 / 93.M12A11344 (A08610)	25,705	0
Trans- NIH Recovery Act Research Support		GFE		93.701 / 93.A08206	333	0
Cardiovascular Disease Research		GFE		93.837 / 93.A06695	(244)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE		93.847 / 93.A06509 (M08A00746)	(14,462)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE		93.853 / 93.YALE-A06512	416	0
Population Research		GFE		93.864 / 93.A08206	112,572	0
Population Research		GFE		93.864 / 93.M09A10244 (A08649)	30,636	0
YALE UNIVERSITY						
Cancer Treatment Research		GFB		93.395 / 93.C13A11471 (A08967)	200,422	0
Child Health and Human Development Extramural Research		GFB		93.865 / 93.M12A11374	91,912	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					30,224,939	517,943
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					40,159,533	582,476
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASS-THROUGH PROGRAMS FROM:						
RAND CORPORATION						
National Health Promotion		GFE		93.990 / 93.9920120011	73,889	0
WESTAT, INC						
National Health Promotion		GFE		93.990 / 93.8846.01-S01	102,994	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					176,883	0
SUBTOTAL OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					176,883	0
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASS-THROUGH PROGRAMS FROM:						
WALTER R. MCDONALD & ASSOCIATES INCORPOR						
Cooperative Agreements to Improve the Health Status of Minority Populations		GFE		93.004 / 93.2012WRMA007	20,204	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					20,204	0
SUBTOTAL OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					20,204	0
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Family Planning_Services		FAA		93.217	72,661	3,802,009
SUBTOTAL DIRECT FROM:					72,661	3,802,009
SUBTOTAL OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES					72,661	3,802,009
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Emergency System for Advance Registration of Volunteer Health Professionals		FAA		93.089	105,025	0
State Partnership Grant Program to Improve Minority Health		FAA		93.296	169,549	0
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review		SFA		93.511	1,231,086	0
ARRA - Health Information Technology Professionals in Health Care		GFE		93.721	932,428	0
National Bioterrorism Hospital Preparedness Program		FAA		93.889	4,584,669	880,795
SUBTOTAL DIRECT FROM:					7,022,757	880,795
PASS-THROUGH PROGRAMS FROM:						
National Association of County & City Officials						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Medical Reserve Corps Small Grant Program	FAA	93.008 / 93.6MRCSG06100103 1MRCSG	659	1,932
SUBTOTAL PASS-THROUGH PROGRAMS FROM:			659	1,932
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES			7,023,416	882,727
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				
DIRECT FROM:				
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	IHA	93.104	57,309	382,514
Protection and Advocacy for Individuals with Mental Illness	FAA	93.138	189,554	0
Projects for Assistance in Transition from Homelessness (PATH)	IHA	93.150	32,684	930,980
Substance Abuse and Mental Health Services Projects of Regional and National Significance	EAA	93.243	2,121,876	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	FAA	93.243	51,201	94,662
Substance Abuse and Mental Health Services Projects of Regional and National Significance	GFE	93.243	1,163,482	58,058
Substance Abuse and Mental Health Services Projects of Regional and National Significance	GYA	93.243	72,792	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	IHA	93.243	789,063	3,040,958
Substance Abuse and Mental Health Services Projects of Regional and National Significance	NAA	93.243	29,266	204,102
ARRA - Substance Abuse and Mental Health Services	JAA	93.243 / 93.1H79SP014018-01	38,207	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	JAA	93.243 / 93.1H79TI020910-01	102,132	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	JAA	93.243 / 93.1H79TI020921-01	178,691	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	JAA	93.243 / 93.1H79TI023279-01	173,482	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	JAA	93.243 / 93.1H79TI023289-01	259,687	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	JAA	93.243 / 93.1H79TI023428-01	266,328	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	JAA	93.243 / 93.1H79TI023686-01	268,624	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	JAA	93.243 / 93.1H79TI024163-01	135,332	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	JAA	93.243 / 93.1U79SM059629-01	184,510	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	JAA	93.243 / 93.5H79TI019913-02	424,917	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	GGB	93.243 / 93.5U79SM059574-03	114,830	0
Substance Abuse and Mental Health Services-Access to Recovery	IHA	93.275	2,865,140	1,863
Block Grants for Community Mental Health Services	IHA	93.958	651,172	5,962,654
Block Grants for Prevention and Treatment of Substance Abuse	IHA	93.959	7,842,104	17,612,949
Mental Health Disaster Assistance and Emergency Mental Health	FAA	93.982	51,571	571,067
SUBTOTAL DIRECT FROM:			18,063,954	28,859,807
PASS-THROUGH PROGRAMS FROM:				
DENVER DEPT OF HUMAN SERVICES				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	GFE	93.243 / 93.GE72250	(513)	0
DENVER HEALTH AND HOSPITAL				
Block Grants for Prevention and Treatment of Substance Abuse	GFE	93.959 / 93.E2699-2	12,648	0
Block Grants for Prevention and Treatment of Substance Abuse	GFE	93.959 / 93.SUB#2699-3	11,204	0
ICF INTERNATIONAL				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	GFE	93.243 / 93.633430-9S-1384	45,605	0
Substance Abuse and Mental Health Services-Access to Recovery	GFE	93.275 / 93.633430-11S-1700	312,730	0
ORC MACRO INTERNATIONAL, INC.				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	GFE	93.243 / 93.633430-9S-1384	11,617	0
SIGNAL BEHAVIORAL HEALTH NETWORK				
Block Grants for Prevention and Treatment of Substance Abuse	GFE	93.959 / 93.PN:200706-078	2,396	0
Block Grants for Prevention and Treatment of Substance Abuse	GFE	93.959 / 93.SIGNAL08-08	(5,397)	0
Block Grants for Prevention and Treatment of Substance Abuse	GFE	93.959 / 93.SIGNAL08-09	(33,262)	0
Block Grants for Prevention and Treatment of Substance Abuse	GFE	93.959 / 93.SIGNAL09-10	3,507,693	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:			3,864,721	0
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			21,928,675	28,859,807
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			443,966,854	248,573,734

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

DIRECT FROM:

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Corporation for National and Community Service--Unclassified		GFB	94.000		447	0
Campus Corps: Students Engaging At-Risk		GGB	94.000000000009LHWC0001		41,542	3,227
Retired and Senior Volunteer Program		GKA	94.002 / 94.10/10/2006		64,625	0
Retired and Senior Volunteer Program		GKA	94.002 / 94.10SRWC0007		233,171	0
Retired and Senior Volunteer Program		GKA	94.002 / 94.13SRWC0002		15,187	0
State Commissions		EBB	94.003		287,798	0
Learn and Serve America: School and Community Based Programs		DAA	94.004		3,456	0
AmeriCorps - ARRA		GVA	94.006		6,103	0
AmeriCorps		EBB	94.006		1,906,059	1,458,850
AmeriCorps		GZA	94.006		3,486	0
Planning and Program Development Grants		EBB	94.007		50,783	64,231
Planning and Program Development Grants		GVA	94.007		1,000	0
Training and Technical Assistance		EBB	94.009		43,287	0
SUBTOTAL DIRECT FROM:					2,656,944	1,526,308
PASS-THROUGH PROGRAMS FROM:						
Americorp/CCC						
Americorps		GTA	94.006		5,250	0
CAMPUS COMPACT NATIONAL CENTER-COMMUNITY						
Planning and Program Development Grants		GFE	94.007 / 94.PG13-67590-10		986	0
COLORADO CAMPUS COMPACT						
Americorps		GFE	94.006 / 94.AWD093284_YR03		289	0
Americorps		GFE	94.006 / 94.AWD093284_YR04		22	0
Colorado Campus Compact						
Americorps		GKA	94.006 / 94.None		21,117	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					27,664	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					2,684,608	1,526,308
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					2,684,608	1,526,308

EXECUTIVE OFFICE OF THE PRESIDENT						
EXECUTIVE OFFICE OF THE PRESIDENT						
DIRECT FROM:						
EXECUTIVE OFFICE OF THE PRESIDENT						
High Intensity Drug Trafficking Areas Program						
		RAA	95.001		274,673	0
SUBTOTAL DIRECT FROM:					274,673	0
SUBTOTAL EXECUTIVE OFFICE OF THE PRESIDENT					274,673	0
SUBTOTAL EXECUTIVE OFFICE OF THE PRESIDENT					274,673	0

DEPARTMENT OF HOMELAND SECURITY						
DEPARTMENT OF HOMELAND SECURITY						
DIRECT FROM:						
DEPARTMENT OF HOMELAND SECURITY						
Urban Areas Security Initiative						
		RAA	97.008		2,292	139,829
Boating Safety Financial Assistance						
		PJA	97.012 / 97.120108		615,818	0
Boating Safety Financial Assistance						
		PJA	97.012 / 97.130108		290,929	0
Community Assistance Program: State Support Services Element (CAP-SSSE)						
		PDA	97.023 / 97.EMD211GR1101		35,907	0
Community Assistance Program: State Support Services Element (CAP-SSSE)						
		PDA	97.023 / 97.EMD212GR1201		45,580	3,920
Flood Mitigation Assistance						
		RAA	97.029		175,373	1,692,737
Crisis Counseling						
		RAA	97.032		249,826	0
Disaster Grants - Public Assistance (Presidentially Declared Disasters)						
		RAA	97.036		13,332,841	2,732,538
Chemical Stockpile Emergency Preparedness Program						
		RAA	97.040		660,477	2,143,763

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
National Dam Safety Program		PEA	97.041 / 97.2010RC500036		193	22,500
National Dam Safety Program		PEA	97.041 / 97.EMW12GRAPP15		88,057	0
National Dam Safety Program		PEA	97.041 / 97.EMW2011GR040		51,156	68,150
Emergency Management Performance Grants		RAA	97.042		1,914,897	3,831,139
State Fire Training Systems Grants		RAA	97.043		26,004	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2008GR882		1,681	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0982		1,094	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2010GR1083		126,582	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2010GR1092		73,653	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD206GR0683		1,562	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD207GR0783		79,875	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD208GR0892		19,788	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD211GR1181		29,012	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD211GR1182		12,705	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD211GR1191		256,142	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD211GR1197		131,030	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD212GR1281		85,754	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD212GR1282		194,201	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD212GR1292		76,366	0
Pre-Disaster Mitigation		RAA	97.047		89,857	1,367,783
Emergency Operations Centers		RAA	97.052		0	100,026
Interoperable Communications Equipment		RAA	97.055		143,712	457,147
Homeland Security Grant Program		RAA	97.067		3,225,562	13,041,962
Buffer Zone Protection Program (BZPP)		RAA	97.078		21,016	194,000
Earthquake Consortium		RAA	97.082		43,339	16,500
Homeland Security Biowatch Program		FAA	97.091		320,448	0
Repetitive Flood Claims		RAA	97.092		0	174,167
Lab Biowatch Program		FAA	97.HSHQDC-12-P-00141		3,033	0
SUBTOTAL DIRECT FROM:					22,425,762	25,986,161
PASS-THROUGH PROGRAMS FROM:						
APPLIED TECHNOLOGY COUNCIL						
Unclassified Grants and Contracts		GFB	97.000 / 97.781-22-592		30,000	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Unclassified Grants and Contracts		GFE	97.000 / 97.2905602		36,382	0
Unclassified Grants and Contracts		GFE	97.000 / 97.2905702		9,322	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Homeland Security Information Technology Research, Testing, Evaluation and Demonstration Program		GFC	97.066 / 97.SUBCONTRACT Z905701		19,503	0
Homeland Security Information Technology Research, Testing, Evaluation and Demonstration Program		GFC	97.066 / 97.SUBCONTRACT#Z905601		17,638	0
University of Southern California						
The Retrospective Future in the Internet		GGB	97.35342533		14,855	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					127,700	0
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY					22,553,462	25,986,161
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY					22,553,462	25,986,161

AGENCY FOR INTERNATIONAL DEVELOPMENT						
AGENCY FOR INTERNATIONAL DEVELOPMENT						
PASS-THROUGH PROGRAMS FROM:						
IRRI-Intl Rice Research Institute						
A Deep Sequencing-Based Gene Discovery P		GGB	98.DRPC2011-42		123,439	0
Michigan State University						
Improving Nutritional Status and CD4 Cou		GGB	98.RC062952 CSU		79,938	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					203,377	0
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT					203,377	0
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
PASS-THROUGH PROGRAMS FROM:						
AMERICAN COUNCIL ON EDUCATION						
UNSAID Foreign Assistance for Programs Overseas			GFB	98.001 / 98.523-A-00-06-00009-0	(8,211)	7,500
USAID Development Partnerships for University Cooperation and Development			GFB	98.012 / 98.049-9722-TUN-12-01	90,580	23,714
USAID Development Partnerships for University Cooperation and Development			GFB	98.012 / 98.049-9722-TUN-12-02	86,293	23,714
American Council on Ed/HED						
USAID Development Partnerships for University Cooperation and Development			GJL	98.012	8,268	114,839
Georgetown University						
SEED			GKA	98.RX-2050-705-12-0	8,998	0
HED-Higher Education for Development						
USAID Development Partnerships for University Cooperation and Development			GGB	98.012 / 98.HED008-9730-MEX-11-02	0	6,575
USAID Development Partnerships for University Cooperation and Development			GGB	98.012 / 98.HED008-9744-KEN-11-01	322,590	225,132
M.I.T. Massachusetts Institute of Tech.						
UNSAID Foreign Assistance for Programs Overseas			GGB	98.001 / 98.5710003317	58,945	0
UNIVERSITY OF CALIFORNIA AT DAVIS						
UNSAID Foreign Assistance for Programs Overseas			GFB	98.001 / 98.200912248-04	103,312	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					670,775	401,474
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					670,775	401,474
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT					874,152	401,474
SUBTOTAL A - UNCLUSTERED PROGRAMS					2,488,218,934	548,615,201

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES		PASSED TO SUBRECIPIENTS
AGING-CLUSTER							

DEPARTMENT OF HEALTH AND HUMAN SERVICES							
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers		IHA	93.044		870,933		6,605,466
Special Programs for the Aging: Title III, Part C: Nutrition Services		IHA	93.045		(29,361)		6,468,623
Nutrition Services Incentive Program		IHA	93.053		1,698,898		0
					-----		-----
SUBTOTAL DIRECT FROM:					2,540,470		13,074,089
					-----		-----
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					2,540,470		13,074,089
					-----		-----
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					2,540,470		13,074,089
					-----		-----
SUBTOTAL AGING-CLUSTER					2,540,470		13,074,089

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
CCDF-CLUSTER							

DEPARTMENT OF HEALTH AND HUMAN SERVICES							
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Child Care and Development Block Grant		IHA	93.575		8,618,563	12,678,726	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -		IHA	93.596		2,670,351	37,509,048	
					-----	-----	
SUBTOTAL DIRECT FROM:					11,288,914	50,187,774	
					-----	-----	
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					11,288,914	50,187,774	
					-----	-----	
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					11,288,914	50,187,774	
					-----	-----	
SUBTOTAL CCDF-CLUSTER					11,288,914	50,187,774	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
CDBG-STATE ADMIN CDBG-CLUSTER							

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
DIRECT FROM:							
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		NAA	14.228		1,181,157	15,172,938	
					-----	-----	
SUBTOTAL DIRECT FROM:					1,181,157	15,172,938	
					-----	-----	
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					1,181,157	15,172,938	
					-----	-----	
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					1,181,157	15,172,938	
					-----	-----	
SUBTOTAL CDBG-STATE ADMIN CDBG-CLUSTER					1,181,157	15,172,938	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
CHILD NUTRITION-CLUSTER *****					
DEPARTMENT OF AGRICULTURE					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
School Breakfast Program		DAA	10.553	1,006,657	36,072,196
National School Lunch Program (NLSP)		DAA	10.555	2,487,671	120,255,483
National School Lunch Program (NLSP)		IHA	10.555	10,498,499	0
Special Milk Program for Children		DAA	10.556	0	71,565
Summer Food Service Program for Children		DAA	10.559	177,761	5,912,828
Summer Food Service Program for Children		IHA	10.559	2,840,285	0
				-----	-----
SUBTOTAL DIRECT FROM:				17,010,873	162,312,072
				-----	-----
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				17,010,873	162,312,072
				-----	-----
SUBTOTAL DEPARTMENT OF AGRICULTURE				17,010,873	162,312,072
				-----	-----
SUBTOTAL CHILD NUTRITION-CLUSTER				17,010,873	162,312,072

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DISABILITY INSURANCE/SSI-CLUSTER

SOCIAL SECURITY ADMINISTRATION

SOCIAL SECURITY ADMINISTRATION

DIRECT FROM:

SOCIAL SECURITY ADMINISTRATION

Social Security: Disability Insurance

IHA

96.001

20,279,454

0

SUBTOTAL DIRECT FROM:

20,279,454

0

SUBTOTAL SOCIAL SECURITY ADMINISTRATION

20,279,454

0

SUBTOTAL SOCIAL SECURITY ADMINISTRATION

20,279,454

0

SUBTOTAL DISABILITY INSURANCE/SSI-CLUSTER

20,279,454

0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>								
MAJOR SUBDIVISION OF FEDERAL AGENCY								
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER			DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
ED TECH STATE GRANTS-CLUSTER								

DEPARTMENT OF EDUCATION								
DEPARTMENT OF EDUCATION								
DIRECT FROM:								
DEPARTMENT OF EDUCATION								
ARRA Stimulus Funds Educ Technology		DAA	84.386			0	2,014	
						-----	-----	
SUBTOTAL DIRECT FROM:						0	2,014	
						-----	-----	
SUBTOTAL DEPARTMENT OF EDUCATION						0	2,014	
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
Education Technology State Grants		DAA	84.318			23	107,191	
						-----	-----	
SUBTOTAL DIRECT FROM:						23	107,191	
						-----	-----	
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						23	107,191	
						-----	-----	
SUBTOTAL DEPARTMENT OF EDUCATION						23	109,205	
						-----	-----	
SUBTOTAL ED TECH STATE GRANTS-CLUSTER						23	109,205	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
EMPLOYMENT SERVICE-CLUSTER							

DEPARTMENT OF LABOR							
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR							
DIRECT FROM:							
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR							
Employment Service/Wagner-Peyser Funded Activities				KAA	17.207	2,766,110	9,011,722
SUBTOTAL DIRECT FROM:						2,766,110	9,011,722
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR						2,766,110	9,011,722
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR							
DIRECT FROM:							
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR							
Disabled Veterans' Outreach Program (DVOP)				KAA	17.801	1,965,463	178,625
Local Veterans' Employment Representative Program				KAA	17.804	787,326	34,989
SUBTOTAL DIRECT FROM:						2,752,789	213,614
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR						2,752,789	213,614
SUBTOTAL DEPARTMENT OF LABOR						5,518,899	9,225,336
SUBTOTAL EMPLOYMENT SERVICE-CLUSTER						5,518,899	9,225,336

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
FEDERAL TRANSIT-CLUSTER							

DEPARTMENT OF TRANSPORTATION							
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
Federal Transit: Capital Investment Grants		HAA	20.500		0	332,244	
Federal Transit: Formula Grants		HAA	20.507		123,851	902,119	
					-----	-----	
SUBTOTAL DIRECT FROM:					123,851	1,234,363	
					-----	-----	
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					123,851	1,234,363	
					-----	-----	
SUBTOTAL DEPARTMENT OF TRANSPORTATION					123,851	1,234,363	
					-----	-----	
SUBTOTAL FEDERAL TRANSIT-CLUSTER					123,851	1,234,363	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

FISH AND WILDLIFE-CLUSTER

DEPARTMENT OF THE INTERIOR

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

Sport Fish Restoration Program	PBA	15.605 / 15.62410AA013	468	0
Sport Fish Restoration Program	PBA	15.605 / 15.F161R19	183,672	0
Sport Fish Restoration Program	PBA	15.605 / 15.F237R20	151,951	0
Sport Fish Restoration Program	PBA	15.605 / 15.F239R20	105,538	0
Sport Fish Restoration Program	PBA	15.605 / 15.F243R20	118,370	0
Sport Fish Restoration Program	PBA	15.605 / 15.F312D17	1,061,864	0
Sport Fish Restoration Program	PBA	15.605 / 15.F387R13	400,654	0
Sport Fish Restoration Program	PBA	15.605 / 15.F394R12	153,673	81,738
Sport Fish Restoration Program	PBA	15.605 / 15.F500D1	0	35,700
Sport Fish Restoration Program	PBA	15.605 / 15.F541B1	0	1,686,262
Sport Fish Restoration Program	PBA	15.605 / 15.F562D1	0	2,989
Sport Fish Restoration Program	PBA	15.605 / 15.F570B1	1,441	0
Sport Fish Restoration Program	PBA	15.605 / 15.F571B1	0	170,050
Sport Fish Restoration Program	PBA	15.605 / 15.F572D1	0	3,435
Sport Fish Restoration Program	PBA	15.605 / 15.F578D1	0	111,666
Sport Fish Restoration Program	PBA	15.605 / 15.F580D1	48,413	0
Sport Fish Restoration Program	PBA	15.605 / 15.F582B1	(21,115)	0
Sport Fish Restoration Program	PBA	15.605 / 15.F585D1	0	17,720
Sport Fish Restoration Program	PBA	15.605 / 15.F590D1	405	0
Sport Fish Restoration Program	PBA	15.605 / 15.F591D1	0	6,900
Sport Fish Restoration Program	PBA	15.605 / 15.F592B1	0	14,198
Sport Fish Restoration Program	PBA	15.605 / 15.F595D1	0	94,125
Sport Fish Restoration Program	PBA	15.605 / 15.F597B1	1,175,754	0
Sport Fish Restoration Program	PBA	15.605 / 15.F603D1	0	13,000
Sport Fish Restoration Program	PBA	15.605 / 15.F604D1	0	23,641
Sport Fish Restoration Program	PBA	15.605 / 15.F605D1	0	130,000
Sport Fish Restoration Program	PBA	15.605 / 15.F606D1	0	80,000
Sport Fish Restoration Program	PBA	15.605 / 15.F608M1	4,839	0
Sport Fish Restoration Program	PBA	15.605 / 15.F610B1	278,386	0
Sport Fish Restoration Program	PBA	15.605 / 15.F611B1	0	10,000
Sport Fish Restoration Program	PBA	15.605 / 15.F613D1	0	42,039
Sport Fish Restoration Program	PBA	15.605 / 15.F615D1	0	63,200
Sport Fish Restoration Program	PBA	15.605 / 15.F624D1	0	41,475
Sport Fish Restoration Program	PBA	15.605 / 15.F83R26	515,542	0
Sport Fish Restoration Program	PBA	15.605 / 15.F86R26	1,517,500	7,032
Sport Fish Restoration Program	PBA	15.605 / 15.FW28T26 CFDA F67/W33	563,787	4,020
Sport Fish Restoration Program	PBA	15.605 / 15.FW31P26 CFDA F20/W80	92,049	15,039
Sport Fish Restoration Program	PBA	15.605 / 15.FW46M14 CFDA F26/W74	1,102,131	0
Sport Fish Restoration Program	PBA	15.605 / 15.FW47C9 CFDA F60/W40	97,315	0
Sport Fish Restoration Program	PBA	15.611 / 15.FW28T26 CFDA W33/F67	277,686	1,980
Sport Fish Restoration Program	PBA	15.611 / 15.FW31P26 CFDA W80/F20	368,198	60,156
Wildlife Restoration	PBA	15.611 / 15.FW45L14	504,689	0
Wildlife Restoration	PBA	15.611 / 15.FW46M14 CFDA W74/F26	3,136,835	0
Wildlife Restoration	PBA	15.611 / 15.FW47C9 CFDA W40/F60	64,877	0
Wildlife Restoration	PBA	15.611 / 15.W148E26	891,895	0
Wildlife Restoration	PBA	15.611 / 15.W182R13	782,876	0
Wildlife Restoration	PBA	15.611 / 15.W183R13	1,521,225	0
Wildlife Restoration	PBA	15.611 / 15.W185R12	536,371	0
Wildlife Restoration	PBA	15.611 / 15.W188E1	0	16,977
Wildlife Restoration	PBA	15.611 / 15.W189E1	0	200,000
Wildlife Restoration	PBA	15.611 / 15.W192E4	640,189	500
Wildlife Restoration	PBA	15.611 / 15.W193R2	148,343	1,000
Wildlife Restoration	PBA	15.611 / 15.W194R3	700,149	0
Wildlife Restoration	PBA	15.611 / 15.W200D1	7,988	0
Wildlife Restoration	PBA	15.611 / 15.W201D1	496,788	4,050

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Wildlife Restoration	PBA	15.611 / 15.W202D1	59,626	0
Wildlife Restoration	PBA	15.611 / 15.W204R2	665,464	120,635
Wildlife Restoration	PBA	15.611 / 15.W205R1	(8,606)	0
Wildlife Restoration	PBA	15.611 / 15.W205R2	774,045	0
Wildlife Restoration	PBA	15.611 / 15.W206R2	57,678	0
Wildlife Restoration	PBA	15.611 / 15.W208M1	54,615	0
Wildlife Restoration	PBA	15.611 / 15.W210R2	203,758	0
Wildlife Restoration	PBA	15.611 / 15.W211T1	18,153	0
Wildlife Restoration	PBA	15.611 / 15.W212D1	84,225	0
Wildlife Restoration	PBA	15.611 / 15.W213D1	6,703	0
Wildlife Restoration	PBA	15.611 / 15.W214D1	3,347	0
Wildlife Restoration	PBA	15.611 / 15.W48L5	(4,375)	17,500
SUBTOTAL DIRECT FROM:			19,545,379	3,077,027
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			19,545,379	3,077,027
SUBTOTAL DEPARTMENT OF THE INTERIOR			19,545,379	3,077,027
SUBTOTAL FISH AND WILDLIFE-CLUSTER			19,545,379	3,077,027

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
FOOD DISTRIBUTION-CLUSTER							

DEPARTMENT OF AGRICULTURE							
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE							
DIRECT FROM:							
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE							
Commodity Supplemental Food Program (CSFP)			*	IHA	10.565	384,436	940,440
Emergency Food Assistance Program (Administrative Costs)				IHA	10.568	5,232,946	0
Emergency Food Assistance Program (Administrative Costs)			*	IHA	10.568	158,218	928,053
						-----	-----
SUBTOTAL DIRECT FROM:						5,775,600	1,868,493
PASS-THROUGH PROGRAMS FROM:							
UNIVERSITY OF CALIFORNIA LOS ANGELES							
Emergency Food Assistance Program (Administrative Costs)				GFE	10.568 / 10.1920 G QA138	10,849	0
						-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						10,849	0
						-----	-----
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE						5,786,449	1,868,493
						-----	-----
SUBTOTAL DEPARTMENT OF AGRICULTURE						5,786,449	1,868,493
						-----	-----
SUBTOTAL FOOD DISTRIBUTION-CLUSTER						5,786,449	1,868,493

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

FOREST SERVICE SCHOOL/ROAD-CLUSTER

DEPARTMENT OF AGRICULTURE

FOREST SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOREST SERVICE, DEPARTMENT OF AGRICULTURE

Schools and Roads - Grants to States

WBA

10.665

0

13,053,100

SUBTOTAL DIRECT FROM:

0

13,053,100

SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE

0

13,053,100

SUBTOTAL DEPARTMENT OF AGRICULTURE

0

13,053,100

SUBTOTAL FOREST SERVICE SCHOOL/ROAD-CLUSTER

0

13,053,100

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
HEALTH CENTERS-CLUSTER							

DEPARTMENT OF HEALTH AND HUMAN SERVICES							
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program		GFE	93.527		695,424	0	
					-----	-----	
SUBTOTAL DIRECT FROM:					695,424	0	
					-----	-----	
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					695,424	0	
					-----	-----	
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					695,424	0	
					-----	-----	
SUBTOTAL HEALTH CENTERS-CLUSTER					695,424	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
HIGHWAY PLANNING & CONST-CLUSTER								

DEPARTMENT OF TRANSPORTATION								
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM:								
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
ARRA				HAA	20.205		1,383,273	633,543
Highway Planning & Construction				HAA	20.205		620,975,902	75,306,052
Highway Planning & Construction				HTB	20.205		15,335,900	0
Highway Planning & Construction				GLA	20.205 / 20.DTFH68-10-E-00058		8,714	0
Highway Planning & Construction				GLA	20.205 / 20.DTGH68-10-E-00057		(1,081)	0
Recreational Trails Program				PJA	20.219 / 20.N4510.531		14,685	0
Recreational Trails Program				PJA	20.219 / 20.N4510.569		189	0
Recreational Trails Program				PJA	20.219 / 20.N4510.613		930	0
Recreational Trails Program				PJA	20.219 / 20.N4510.655		131,624	0
Recreational Trails Program				PJA	20.219 / 20.N4510.690		31	24,000
Recreational Trails Program				PJA	20.219 / 20.N4510.723		22,842	381,205
Recreational Trails Program				PJA	20.219 / 20.N4510.732		143,675	524,593
Recreational Trails Program				PJA	20.219 / 20.N4510.749		218	142,966
							-----	-----
SUBTOTAL DIRECT FROM:							638,016,902	77,012,359
PASS-THROUGH PROGRAMS FROM:								
Wyoming Department of Transportation								
Highway Planning & Construction				GGB	20.205 / 20.11-6608-06		23,665	0
							-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							23,665	0
							-----	-----
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							638,040,567	77,012,359
							-----	-----
SUBTOTAL DEPARTMENT OF TRANSPORTATION							638,040,567	77,012,359
							-----	-----
SUBTOTAL HIGHWAY PLANNING & CONST-CLUSTER							638,040,567	77,012,359

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES		PASSED TO SUBRECIPIENTS
HIGHWAY SAFETY-CLUSTER							

DEPARTMENT OF TRANSPORTATION							
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
State and Community Highway Safety		HAA	20.600		146,197		5,324,542
Alcohol Impaired Driving Countermeasures Incentive Grants I		HAA	20.601		0		2,423,764
					-----		-----
SUBTOTAL DIRECT FROM:					146,197		7,748,306
					-----		-----
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					146,197		7,748,306
					-----		-----
SUBTOTAL DEPARTMENT OF TRANSPORTATION					146,197		7,748,306
					-----		-----
SUBTOTAL HIGHWAY SAFETY-CLUSTER					146,197		7,748,306

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES		PASSED TO SUBRECIPIENTS
HOUSING VOUCHER-CLUSTER							

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
DIRECT FROM:							
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Section 8 Housing Choice Vouchers		NAA	14.871 / 14.CO911		38,790,191		2,176,197
Mainstream Vouchers		NAA	14.879 / 14.CO911		539,319		26,655
					-----		-----
SUBTOTAL DIRECT FROM:					39,329,510		2,202,852
					-----		-----
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					39,329,510		2,202,852
					-----		-----
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					39,329,510		2,202,852
					-----		-----
SUBTOTAL HOUSING VOUCHER-CLUSTER					39,329,510		2,202,852

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
JAG PROGRAM CLUSTER							

DEPARTMENT OF JUSTICE							
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							
DIRECT FROM:							
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							
Edward Byrne Memorial Justice Assistance Grant Program				RAA	16.738	1,081,155	2,265,393
Edward Byrne Memorial Justice Assistance Grant Program				GDA	16.738 / 16.2010-DJ-BX-0316	17,489	0
						-----	-----
SUBTOTAL DIRECT FROM:						1,098,644	2,265,393
						-----	-----
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						1,098,644	2,265,393
DEPARTMENT OF JUSTICE							
DIRECT FROM:							
DEPARTMENT OF JUSTICE							
ARRA-Justice Assistance Grant				RAA	16.803	1,007,478	482,361
						-----	-----
SUBTOTAL DIRECT FROM:						1,007,478	482,361
						-----	-----
SUBTOTAL DEPARTMENT OF JUSTICE						1,007,478	482,361
						-----	-----
SUBTOTAL DEPARTMENT OF JUSTICE						2,106,122	2,747,754
						-----	-----
SUBTOTAL JAG PROGRAM CLUSTER						2,106,122	2,747,754
						-----	-----

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
MEDICAID-CLUSTER							

DEPARTMENT OF HEALTH AND HUMAN SERVICES							
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-As			FAA	93.720		10,962	0
State Survey and Certification of Health Care Providers and Suppliers			FAA	93.777		5,317,124	0
State Survey and Certification of Health Care Providers and Suppliers			GFE	93.777		1,263,228	0
State Survey and Certification of Health Care Providers and Suppliers			UHA	93.777 / 93.M1205CO5001		2,509,821	0
Medical Assistance Program			UHA	93.778 / 93.MXIX-ADM All		97,865,394	17,914,401
Medical Assistance Program			UHA	93.778 / 93.MXIX-MAP All		2,441,450,370	0
ARRA-HI-Tech			UHA	93.778 / 93.PAPDCOHITA1Q		49,617,039	0
						-----	-----
SUBTOTAL DIRECT FROM:						2,598,033,938	17,914,401
						-----	-----
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						2,598,033,938	17,914,401
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
State Medicaid Fraud Control Units			LAA	93.775 / 93.1201-CO-5050		374,166	0
State Medicaid Fraud Control Units			LAA	93.775 / 93.1301-CO-5050		1,109,263	0
						-----	-----
SUBTOTAL DIRECT FROM:						1,483,429	0
						-----	-----
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						1,483,429	0
						-----	-----
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES						2,599,517,367	17,914,401
						-----	-----
SUBTOTAL MEDICAID-CLUSTER						2,599,517,367	17,914,401
						-----	-----

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>								
MAJOR SUBDIVISION OF FEDERAL AGENCY								
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES		PASSED TO SUBRECIPIENTS	
RESEARCH AND DEVELOPMENT-CLUSTER								

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
DIRECT FROM:								
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Unclassified Grants and Contracts		GFB	14.000		10,108		0	
					-----		-----	
SUBTOTAL DIRECT FROM:					10,108		0	
					-----		-----	
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					10,108		0	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
DIRECT FROM:								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
Unclassified Grants and Contracts		GFB	43.000		9,181,392		1,068,818	
					-----		-----	
SUBTOTAL DIRECT FROM:					9,181,392		1,068,818	
					-----		-----	
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					9,181,392		1,068,818	
					-----		-----	
SUBTOTAL					9,191,500		1,068,818	

PEACE CORP								
PEACE CORPS								
DIRECT FROM:								
PEACE CORPS								
R&D: 'Professional Campus Recruitment Services		GGB	08.PC-12-8-095		14,116		0	
					-----		-----	
SUBTOTAL DIRECT FROM:					14,116		0	
					-----		-----	
SUBTOTAL PEACE CORPS					14,116		0	
					-----		-----	
SUBTOTAL PEACE CORP					14,116		0	

DEPARTMENT OF AGRICULTURE								
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
Agricultural Research Basic and Applied Research		GFB	10.001		82,765		0	
Agricultural Research Basic and Applied Research		GFE	10.001		11,674		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5348-8-275 Amd 4		33,376		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5352-1-398		83,393		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-0-324		48,310		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-1-354 Amd 3		30,838		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-1-367		(11,118)		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-2-315		58,176		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-2-330		62,106		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-2-332		625		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-7-338		20,247		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-8-345		28,438		0	
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-8-346 #6		118,318		0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Agricultural Research Basic and Applied Research	GGB	10.001 / 10.58-5402-9-324	19,380	0
Agricultural Research Basic and Applied Research	GGB	10.001 / 10.58-5407-9-341	26,566	0
Agricultural Research Basic and Applied Research	GGB	10.001 / 10.58-5410-8-334	16,696	0
Agricultural Research Basic and Applied Research	GGB	10.001 / 10.58-5430-0-307	41,634	0
Agricultural Research Basic and Applied Research	GGB	10.001 / 10.58-5430-0-337	67,473	0
Agricultural Research Basic and Applied Research	GGB	10.001 / 10.58-5442-2-210	34,800	0
Agricultural Research Basic and Applied Research	GGB	10.001 / 10.58-6209-9-058	1,783	0
Agricultural Research Basic and Applied Research	GGB	10.001 / 10.58-6618-8-117	82,061	0
Agricultural Research Basic and Applied Research	GGB	10.001 / 10.59-3655-9-738	4,602	0
R&D: 'Optimization of Plant and Diet Assays fo	GGB	10.11-5679-04	14,518	0
R&D: 'Development of Diagnostic for Rift Valle	GGB	10.58-5410-8-349 Amd 03	20,781	0
SUBTOTAL DIRECT FROM:			897,442	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE			897,442	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				
DIRECT FROM:				
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				
Plant and Animal Disease, Pest Control, and Animal Care	GFE	10.025	48,547	0
Plant and Animal Disease, Pest Control, and Animal Care	GGB	10.025 / 10.10-7488-0805-CA	25,223	0
Plant and Animal Disease, Pest Control, and Animal Care	GGB	10.025 / 10.11-7488-0861-CA	33,301	0
Plant and Animal Disease, Pest Control, and Animal Care	GGB	10.025 / 10.11-7488-0862-CA	69,593	0
Plant and Animal Disease, Pest Control, and Animal Care	GGB	10.025 / 10.11-8130-0039-CA	6,133	0
Plant and Animal Disease, Pest Control, and Animal Care	GGB	10.025 / 10.11-8130-0075-CA	9,580	0
Plant and Animal Disease, Pest Control, and Animal Care	GGB	10.025 / 10.11-9208-0268-CA	124	0
Plant and Animal Disease, Pest Control, and Animal Care	GGB	10.025 / 10.11-9708-1984-CA Rev 1	(39)	0
Plant and Animal Disease, Pest Control, and Animal Care	GGB	10.025 / 10.11-9794-2062-CA Rev 1	51,126	0
Plant and Animal Disease, Pest Control, and Animal Care	GGB	10.025 / 10.12-9794-2062-CA	23,982	0
Plant and Animal Disease, Pest Control, and Animal Care	GGB	10.025 / 10.13-9708-2138-CA	52,909	0
Wildlife Services	GFE	10.028	24,482	0
Wildlife Services	GGB	10.028 / 10.11-7100-0333-CA	1,370	0
Wildlife Services	GGB	10.028 / 10.11-7438-0869-CA	6,140	0
Wildlife Services	GGB	10.028 / 10.11-7449-0860-CA	6,865	0
Wildlife Services	GGB	10.028 / 10.11-7488-0680-CA Rev 1	13,355	0
Wildlife Services	GGB	10.028 / 10.12-7449-0911-CA	6,001	0
R&D: 'Wildlife Disease Surveillance in Southea	GGB	10.10-7100-0319-CA REV 10-1	52,529	0
R&D: 'Role of Aquatic Invertebrates in Accumul	GGB	10.10-7408-0810-CA	945	0
R&D: 'Diagnostic Testing for Plague and Tulare	GGB	10.11-7100-0331-CA	112,753	0
R&D: 'Assessment of Disinfectants for Control	GGB	10.11-8130-0092-CA	57,393	0
R&D: 'USDA-CSU CIS Dept Cooperative Agreement	GGB	10.11-8130-1557-CA 11-1	6,885	0
R&D: 'Enhanced data entry and preliminary nati	GGB	10.11-9208-0269-CA 11-1	56,770	0
R&D: 'Local cattle movement models	GGB	10.11-9208-0296-CA 11-1	162,714	0
R&D: 'Farm Location and Animal Population Simu	GGB	10.11-9208-0301-CA	166,835	0
R&D: 'Training Courses in Risk Assessment and	GGB	10.12-5000-2053-CA	141,433	26,010
R&D: 'Disease Ecology and Economics	GGB	10.12-7400-0859-CA	50,001	0
R&D: 'Metapopulation Dynamics and Population G	GGB	10.12-7408-0944-CA	16,216	0
R&D: 'Mechanisms of Disease Transmission by Eu	GGB	10.12-7438-0897-CA	13,728	0
R&D: 'National Avian Influenza Archive	GGB	10.12-7440-0892-CA	124,997	0
R&D: 'Leptospirosis Testing: A Cooperative Agr	GGB	10.12-7440-0893-CA	29,690	0
R&D: 'Wildlife Disease in Southeast Asia	GGB	10.12-7440-0941-CA	25,804	0
R&D: 'New Approach for Enhancement of Animal I	GGB	10.12-7483-0906-CA	67,242	0
R&D: 'Cooperative Agricultural Pest Survey (CA	GGB	10.12-8130-0039-CA	26,512	0
R&D: 'Advancing + Maintaining ID Source	GGB	10.12-8130-0064-CA	87,736	0
R&D: 'Identifying and Cataloguing Globally Ava	GGB	10.12-8130-0075-CA	27,354	0
R&D: 'Assessment of Disinfectants for Control	GGB	10.12-8130-0092-CA	76,430	0
R&D: 'Morphological and Molecular Diagnostic T	GGB	10.12-8130-0132-CA	68,105	0
R&D: 'Development of Web-based Identification	GGB	10.12-8130-0138-CA rev 12-2	9,682	0
R&D: 'Confirming the Pathogenicity and Host Ra	GGB	10.12-8130-0139-CA	11,204	0
R&D: 'Biocontrol Agent Database for Insect Pes	GGB	10.12-8130-0221-CA	2,030	0
R&D: 'Updating Identification Tools	GGB	10.12-8130-1557-CA Rev 12-1	32,790	0
R&D: 'Digital Imagery for Pest Screening, Dete	GGB	10.12-81300137-CA 12-1	36,063	0
R&D: 'Risk Assessment Methods and Applications	GGB	10.12-9208-0268-CA	172,079	0
R&D: 'Annual Variation in Cattle Movement	GGB	10.12-9208-0269-CA 12-01	12,181	0
R&D: 'Equine Commodity Specialist Cooperative	GGB	10.12-9208-0289-CA	97,171	0
R&D: 'Production Type Analysis	GGB	10.12-9208-0296-CA	57,851	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

PASSED TO
SUBRECIPIENTS

V - 108

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2011-67009-30083	183,560	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2011-67012-30670	47,939	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2011-67012-30672	39,027	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2011-67012-30705	27,151	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2011-67012-30938	68,493	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2011-67013-30056	114,053	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2011-67015-20067	95,412	0
Agriculture and Food Research Initiative (AFRI)	GIA	10.310 / 10.2011-67019-21118	165,171	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2012-67003-19904	155,787	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2012-67011-19975	32,623	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2012-67012-19722	50,446	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2012-67013-19347	28,173	7,768
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2012-67013-19416	150,008	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2012-67015-19379	269,161	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2012-67015-19506	20,821	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2012-67015-30215	133,224	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2012-67021-19978	55,989	0
Agriculture and Food Research Initiative (AFRI)	GGB	10.310 / 10.2012-68001-19603	198,285	54,689
Beginning Farmer and Rancher Development Program	GGB	10.311 / 10.2012-49400-19767	69,924	12,670
Cooperative Extension Service	GGB	10.500 / 10.2010-41534-21310	140,173	0
Cooperative Extension Service	GGB	10.500 / 10.2010-41590-20750	52,219	75,377
Cooperative Extension Service	GGB	10.500 / 10.2012-48757-20337	61,499	0
SUBTOTAL DIRECT FROM:			10,210,599	1,668,218
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE			10,210,599	1,668,218
DEPARTMENT OF AGRICULTURE				
DIRECT FROM:				
DEPARTMENT OF AGRICULTURE				
Unclassified Grants and Contracts	GFB	10.000	91,388	33,916
R&D: 'Relative Economic Values of Open Space P	GGB	10.07-CS-11221617-315	1,299	0
R&D: 'Colorado Forest Restoration Institute	GGB	10.10-DG-11031600-049	336,667	20,845
R&D: 'Genetic Foundation for Sustaining High E	GGB	10.11-JV-11221633-177 Mod 1	10,367	0
R&D: 'Historic Range of Variability Assessment	GGB	10.11-JV-11221639-113	2,694	0
R&D: 'Development of environmental flow standa	GGB	10.12-CS-11132422-225 mod 1	12,919	0
R&D: 'Application of P695 Process for Developm	GGB	10.12-JV-11111133-086	38,635	0
R&D: 'Oral History Project for the USDA Forest	GGB	10.12-PA-11132424-222 mod 2	10,784	0
R&D: 'Development of Seismic Performance Facto	GGB	10.13-JV-11111133-034	10,853	0
SUBTOTAL DIRECT FROM:			515,606	54,761
SUBTOTAL DEPARTMENT OF AGRICULTURE			515,606	54,761
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				
DIRECT FROM:				
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				
Faculty Exchange Program	GGB	10.613 / 10.58-3148-8-111, Amendm	151,476	0
Technical Agricultural Assistance	GGB	10.960 / 10.58-3148-2-177	171,360	0
Technical Agricultural Assistance	GGB	10.960 / 10.58-3148-7-190 Amd#7	56,586	0
Technical Agricultural Assistance	GGB	10.960 / 10.58-3148-9-168	6,327	0
Scientific Cooperation and Research	GGB	10.961 / 10.58-3148-0-206	16,896	0
Cochran Fellowship Program-International Training - Foreign Participant	GGB	10.962 / 10.58-3148-2-163 Amend 1	22,265	0
SUBTOTAL DIRECT FROM:			424,910	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE			424,910	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE				
DIRECT FROM:				
FOREST SERVICE, DEPARTMENT OF AGRICULTURE				
R&D: 'Silviculture Study + Monitoring	GGB	10.07-CS-11020300-045	48,994	0
R&D: 'Monitoring Forest Recovery and Watershed	GGB	10.07-CS-11221610-351 mod 7	35,934	0
R&D: 'Amphibian Surveys on National Forests	GGB	10.08-CS-11020000-039	1,003	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

R&D: 'Silvicultural Assessment of Quaking Aspe	GGB	10.08-CS-11020400-039	11,676	0
R&D: 'Winter Recreation Impacts on Wetlands	GGB	10.08-CS-11020603-032	6,657	0
R&D: 'ITAM Program Support at Ft Polk, LA	GGB	10.09-CR-11221611-024	(4)	0
R&D: 'White River Analysis	GGB	10.09-CS-11020000-079	38,822	0
R&D: 'Environmental Flow Strategy Validation P	GGB	10.09-CS-11020600-042	21,582	0
R&D: 'San Juan NF Native Seed Research	GGB	10.09-CS-11021305-061	17,436	0
R&D: 'Impacts of Mountain Pine Beetle + Spruce	GGB	10.09-JV-11221633-278	22,998	0
R&D: 'Summarizing Subcortical Temperatures in	GGB	10.09-JV-11221633-316	11,211	0
R&D: 'Water + Carbon Storage in Peatlands of t	GGB	10.09-JV-11221634-253	34,567	0
R&D: 'Developing Statistical Tools for Moving	GGB	10.09-JV-11221638-329 mod 2	6,561	0
R&D: 'On-Line Media, Place Meanings and Colora	GGB	10.09-JV-11221639-231 Mod 2	11,856	0
R&D: 'Hydrophytic Status Assessment of Southea	GGB	10.09-JV-11261933-045	10,613	0
R&D: 'The Relationship Between Weather + Lands	GGB	10.09-JV-11272164-042	5,569	0
R&D: 'Ecological Zones and Forest Formations o	GGB	10.10-CA-11120101-002	33,338	0
R&D: 'Native American Influences on Pre-Settle	GGB	10.10-CR-11221633-196 Mod 2	16,887	0
R&D: 'Public Perception of Climate Change	GGB	10.10-CR-11221636-193	1,953	0
R&D: 'Developing a Tool to Assess Effects of C	GGB	10.10-CS-11020000-051	1,840	0
R&D: 'AOP Effectiveness Monitoring	GGB	10.10-CS-11132422-278	28,939	0
R&D: 'Evaluation of Invasive Potential and Man	GGB	10.10-JV-11221632-225	2,707	0
R&D: 'Social and Economics Aspects of Biomass	GGB	10.10-JV-11221636-273	17,912	0
R&D: 'Overcoming Barriers to Defensible Space	GGB	10.10-JV-11272137-064	38,113	0
R&D: 'Historical Forest Cover	GGB	10.11-CA-11120101-020	47,757	0
R&D: 'SRP Program Management Support for ART	GGB	10.11-CR-11221611-029	(34)	0
R&D: 'USFS Region 2 Data Project 2011	GGB	10.11-CS-11020000-056	1,126	0
R&D: 'Pygmy Shrew Survey on the Routt National	GGB	10.11-CS-11020600-029	13,867	0
R&D: 'Amphibian Monitoring on the Routt Nation	GGB	10.11-CS-11020600-037	9,163	0
R&D: 'Public Perceptions of the Mountain Pine	GGB	10.11-CS-11021000-009	13,423	0
R&D: 'Lesser Prairie Chicken Exclosure Study	GGB	10.11-CS-11021206-080	11,138	0
R&D: 'Monitoring the Pawnee Montane Skipper at	GGB	10.11-CS-11021211-077	21,198	0
R&D: 'Cave Bat Inventory + Monitoring on the W	GGB	10.11-CS-11021500-050	18,970	0
R&D: 'White River National Forest Pygmy Shrew	GGB	10.11-CS-11021500-052	23,951	0
R&D: 'Papoose Meadows Restoration Project	GGB	10.11-CS-11050650-021	12,535	0
R&D: 'Willow Creek Northern Spotted Owl Demogr	GGB	10.11-CS-11052007-319	346,638	0
R&D: 'Extending the Toolkit for National Analyl	GGB	10.11-CS-11221636-193	49,614	0
R&D: 'RMRS Future Forest Webinar Series + Addi	GGB	10.11-JV-11221611-216	16,701	0
R&D: 'Assessment of the Uneven-Aged Stand Adj	GGB	10.11-JV-11221633-182	5,000	0
R&D: 'Conservation Development: Evaluating an	GGB	10.11-JV-11221636-052	12,615	0
R&D: 'A Risk-Controlled Approach to Optimizing	GGB	10.11-JV-11221636-146	37,716	0
R&D: 'Statistical Procedures for Integrating	GGB	10.11-JV-11221638-208	10,116	0
R&D: 'Natural Resources Geographical Informati	GGB	10.12-CR-11221611-004	22,864	0
R&D: 'Geographic Information System Services f	GGB	10.12-CR-11221611-022	21,359	0
R&D: 'Integrated Training Area Management Supp	GGB	10.12-CR-11221611-023	264,781	0
R&D: 'Army National Guard Installations Suppor	GGB	10.12-CR-11221611-024	1,063	0
R&D: 'ITAM Training Support Information Produc	GGB	10.12-CR-11221611-032	33,144	0
R&D: 'SRP Program Management Support for ART	GGB	10.12-CR-11221611-034	113,584	0
R&D: 'Cultural Resources Support, Army Nationa	GGB	10.12-CR-11221611-035	93	0
R&D: 'Sustainable Range Program Information Ca	GGB	10.12-CR-11221611-051	4,273	0
R&D: 'Integrated Training Area Management Prog	GGB	10.12-CR-11221611-057	26,016	0
R&D: 'Integrated Training Area Management Prog	GGB	10.12-CR-11221611-059	26,345	0
R&D: 'RFMSS Centers of Excellence for SRP ART-	GGB	10.12-CR-11221611-060	114,055	0
R&D: 'Environmental Restoration Program Suppor	GGB	10.12-CR-11221611-063	(2,209)	0
R&D: 'Sustainable Range Awareness Training Mat	GGB	10.12-CR-11221611-080	1,718	0
R&D: 'TDS Program Management Support for ART	GGB	10.12-CR-11221611-098	102,446	0
R&D: 'Seasonal Integrated Training Area Manage	GGB	10.12-CR-11221611-104	41,115	0
R&D: 'Environmental Restoration Program Suppor	GGB	10.12-CR-11221611-129	54,671	0
R&D: 'Monitoring Ecological, Social and Econom	GGB	10.12-CS-11020400-049	51,180	0
R&D: 'Monitoring Ecological, Social + Economic	GGB	10.12-CS-11021000-033	54,847	0
R&D: 'Slope-Area Relations for Channels in the	GGB	10.12-CS-11132422-320	27,199	0
R&D: 'The 2006 Kaibab Plateau Warm Fire: Effe	GGB	10.12-JV-11221635-171	9,681	0
R&D: 'Implications of Climate Change on Nature	GGB	10.12-JV-11221636-142	16,338	0
R&D: 'Testing Timber/Deer Optimization Model o	GGB	10.12-JV-11221636-145	18,284	0
R&D: 'Development of the Wildland Urban Interf	GGB	10.12-JV-11261987-102	73,538	0
R&D: 'Natural Resource Geographical Informatio	GGB	10.13-CR-11221611-021	67,331	0
R&D: 'Geographical Information System Services	GGB	10.13-CR-11221611-022	69,543	0
R&D: 'Integrated Training Area Management Prog	GGB	10.13-CR-11221611-029	33,117	0
R&D: 'Integrated Training Area Management Prog	GGB	10.13-CR-11221611-030	51,741	0
R&D: 'Integrated Training Area Management Prog	GGB	10.13-CR-11221611-031	36,508	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
R&D: 'Integrated Training Area Management Trai			GGB	10.13-CR-11221611-055	34,110	0
R&D: 'Arapahoe Snowfly Research Project			GGB	10.13-CS-11021000-019	2,507	0
R&D: 'Does the Creation of Groupy/Clumpy Fores			GGB	10.13-JV-11221633-058	12,729	0
R&D: 'Identifying Spatially Explicit Reference			GGB	10.13-JV-11221633-079	21,403	0
R&D: 'Characterizing Patterns of Tree Regenera			GGB	10.13-JV-11221633-083	13,826	0
R&D: 'Mechanisms + Controls on Post-Fire Sedim			GGB	10.13-JV-11221634-069	20,034	0
Forestry Research			GGB	10.652 / 10.08-CS-11020000-037	51,129	0
Forestry Research			GGB	10.652 / 10.11-CA-11120101-019	26,981	0
Forestry Research			GGB	10.652 / 10.11-CS-11132422-132 Mo	80,252	0
Cooperative Forestry Assistance			GGB	10.664 / 10.02-JV-11221602-264 Mo	44,831	0
Cooperative Forestry Assistance			GGB	10.664 / 10.07-JV-11221602-264	61,449	0
Cooperative Forestry Assistance			GGB	10.664 / 10.10-CR-11221636-195 Mo	16,641	0
International Forestry Programs			GGB	10.684 / 10.08-DG-11132762-082	60,679	0
SUBTOTAL DIRECT FROM:					2,859,854	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE					2,859,854	0
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE						
R&D: 'Statistical Methods for Health Physicist			GGB	10.00NRC-HQ-12-G-38-0035	66,176	0
Soil and Water Conservation			GGB	10.902 / 10.68-8B05-A-10-14	248,356	0
Soil and Water Conservation			GGB	10.902 / 10.A-3A75-9-90 68-7482	330,367	0
Soil Survey			GGB	10.903 / 10.68-7482-11-526	1,557	0
Soil Survey			GGB	10.903 / 10.68-7482-12-507 A-3A75	231,805	0
Snow Survey and Water Supply Forecasting			GGB	10.907 / 10.68-7482-11-525 68-	104,601	0
Environmental Quality Incentives Program			GGB	10.912 / 10.68-7103-11-473	90,000	0
Environmental Quality Incentives Program			GGB	10.912 / 10.68-7103-11-474	45,695	0
Environmental Quality Incentives Program			GGB	10.912 / 10.69-3A75-11-220	98,432	0
Environmental Quality Incentives Program			GGB	10.912 / 10.69-3A75-12-213	400	0
Environmental Quality Incentives Program			GGB	10.912 / 10.69-8B05-A-10-06	12,099	0
Environmental Quality Incentives Program			GGB	10.912 / 10.69-8B05-A-10-07	39,771	0
Environmental Quality Incentives Program			GGB	10.912 / 10.69-8B05-A-10-09	12,086	0
Environmental Quality Incentives Program			GGB	10.912 / 10.NRCS 69-3A75-9-134	82,478	0
Farm and Ranch Lands Protection Program			GGB	10.913 / 10.68-7482-10-515 A-3A75	8,899	0
SUBTOTAL DIRECT FROM:					1,372,722	0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					1,372,722	0
SUBTOTAL DEPARTMENT OF AGRICULTURE					18,953,651	1,790,151
DEPARTMENT OF COMMERCE						
DEPARTMENT OF COMMERCE						
DIRECT FROM:						
DEPARTMENT OF COMMERCE						
Unclassified Grants and Contracts			GFB	11.000	5,933,582	23,981
R&D: 'Histopathology Services to identify Caus			GGB	11.DGL33F10SE3019	10,855	0
SUBTOTAL DIRECT FROM:					5,944,437	23,981
SUBTOTAL DEPARTMENT OF COMMERCE					5,944,437	23,981
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE						
Trade Adjustment Assistance for Firms			GFB	11.313	1,438,014	0
SUBTOTAL DIRECT FROM:					1,438,014	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE

1,438,014

0

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE

DIRECT FROM:

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE

Measurement and Engineering Research and Standards

GFC

11.609

23,151

0

Measurement and Engineering Research and Standards

GFE

11.609

160,528

0

R&D-ARRA

GFB

11.609

1,578,093

0

ARRA: R&D NIST/CSU Spintronics Collaboration

GGB

11.609 / 11.60NANB10D011 amend 01

160,997

0

Measurement and Engineering Research and Standards

GLA

11.609 / 11.70NANB12H077

2,733

0

Measurement and Engineering Research and Standards

GLA

11.609 / 11.70NANB13H089

13,005

0

Measurement and Engineering Research and Standards

GLA

11.609 / 11.70NANB9H9148

102,443

0

Measurement and Engineering Research and Standards

GLA

11.609 / 11.70NANB9H9149

10,098

0

R&D

GLA

11.SB134111SE1203

12,716

0

SUBTOTAL DIRECT FROM:

2,063,764

0

SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE

2,063,764

0

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE

DIRECT FROM:

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE

NOAA Mission-Related Education Awards

GGB

11.008 / 11.NA10SEC0080012 Amd 2

196,583

26,870

Coastal Zone Management Estuarine Research Reserves

GFB

11.420

18,186

0

Climate and Atmospheric Research

GFB

11.431

1,340,124

122,181

Climate and Atmospheric Research

GGB

11.431 / 11.NA08OAR4320893 #19

62,655

0

Climate and Atmospheric Research

GGB

11.431 / 11.NA08OAR4320893 #20

29,367

0

Climate and Atmospheric Research

GGB

11.431 / 11.NA08OAR4320893 Amd 18

0

90,746

Climate and Atmospheric Research

GGB

11.431 / 11.NA10OAR4310103 Amend

128,363

0

Climate and Atmospheric Research

GGB

11.431 / 11.NA11OAR4310203 Amd 01

47,527

0

Climate and Atmospheric Research

GGB

11.431 / 11.NA11OAR4310204 Amd 01

41,647

0

Climate and Atmospheric Research

GGB

11.431 / 11.NA11OAR4310208 Mod 1

30,547

0

Climate and Atmospheric Research

GGB

11.431 / 11.NA12OAR4310077 Mod 1

43,382

0

Office of Oceanic and Atmospheric Research

GFB

11.432

30,902,157

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074

156,548

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 #157

131,531

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 #167

85,154

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 #195

92,119

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 AMD 1

36,398

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 Amd 1

7,127,344

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 #113

16,405

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 #161

56,475

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 #90

(1,572)

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 Amd 13

39,633

6,900

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 Amd 15

180,273

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 Amd 17

247,396

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 Amd 18

811,297

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 Amend

258,315

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 Mod 15

63,317

0

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GGB

11.432 / 11.NA09OAR4320074 Mod 4,

33,600

0

Marine Mammal Data Program

GGB

11.439 / 11.NA12NMF4390157

9,483

0

Environmental Sciences, Applications, Data, and Education

GFB

11.440

346,824

0

Environmental Sciences, Applications, Data, and Education

GGB

11.440 / 11.NA08OAR4320893 #9, #1

60,384

0

Environmental Sciences, Applications, Data, and Education

GGB

11.440 / 11.NA09OAR4320074 AMD

8,619

0

Environmental Sciences, Applications, Data, and Education

GGB

11.440 / 11.NA09OAR4320074 #182

103,075

0

Environmental Sciences, Applications, Data, and Education

GGB

11.440 / 11.NA09OAR4320074 #186

297,033

0

Environmental Sciences, Applications, Data, and Education

GGB

11.440 / 11.NA09OAR4320074 #7, #

102,784

0

Environmental Sciences, Applications, Data, and Education

GGB

11.440 / 11.NA09OAR4320074 #112

20,272

0

Environmental Sciences, Applications, Data, and Education

GGB

11.440 / 11.NA09OAR4320074 #124

5,353

0

Environmental Sciences, Applications, Data, and Education

GGB

11.440 / 11.NA09OAR4320074 #131

57,780

0

Environmental Sciences, Applications, Data, and Education

GGB

11.440 / 11.NA09OAR4320074 #147

57,866

0

Environmental Sciences, Applications, Data, and Education

GGB

11.440 / 11.NA09OAR4320074 #171

57,816

0

Environmental Sciences, Applications, Data, and Education

GGB

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
Environmental Sciences, Applications, Data, and Education			GGB		11.440 / 11.NA09OAR4320074 Amd 14	286,780	0
Environmental Sciences, Applications, Data, and Education			GGB		11.440 / 11.NA09OAR4320074 Amd 18	1,259,312	0
Environmental Sciences, Applications, Data, and Education			GGB		11.440 / 11.NA09OAR4320074 Amend	133,944	0
Environmental Sciences, Applications, Data, and Education			GGB		11.440 / 11.NA10NES4400012 Mod 2	122,929	0
R&D: 'Summer School on Atmospheric Modeling			GGB		11.NA09OAR4320074 AMD 162	67,053	0
R&D: 'The Role of the Colorado Climate Center			GGB		11.NA09OAR4320074 #20	13	0
SUBTOTAL DIRECT FROM:						45,678,268	246,697
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE						45,678,268	246,697
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE							
DIRECT FROM:							
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE							
Applied Meteorological Research			GFB		11.468	15,991	18,620
SUBTOTAL DIRECT FROM:						15,991	18,620
PASS-THROUGH PROGRAMS FROM:							
University Corporation for Atmospheric Research							
Meteorologic and Hydrologic Modernization Development			GLA		11.467 / 11.Z13-99409	15,608	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						15,608	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE						31,599	18,620
OFFICE OF THE SECRETARY, DEPARTMENT OF COMMERCE							
DIRECT FROM:							
OFFICE OF THE SECRETARY, DEPARTMENT OF COMMERCE							
Internship Program for Postsecondary Students			GFE		11.702	136	0
SUBTOTAL DIRECT FROM:						136	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF COMMERCE						136	0
SUBTOTAL DEPARTMENT OF COMMERCE						55,156,218	289,298

DEPARTMENT OF DEFENSE							
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE							
Research & Technology Development			GFB		12.910	1,796,793	266,740
Research & Technology Development			GFE		12.910	87,483	0
Research & Technology Development			GGB		12.910 / 12.FA8650-13-1-7317 mod	67,247	94,636
Research & Technology Development			GGB		12.910 / 12.W911NF-10-2-0066 P000	345,856	0
SUBTOTAL DIRECT FROM:						2,297,379	361,376
PASS-THROUGH PROGRAMS FROM:							
University of North Texas							
R&D			GLA		12.G74207-1	31,997	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						31,997	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE						2,329,376	361,376
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE							
PASS-THROUGH PROGRAMS FROM:							
Advanced Technology International							
R&D			GLA		12.BTO 2012-527/ TASK OR	55,799	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						55,799	0
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE						55,799	0
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE							
Basic Scientific Research- Combating Weapons of Mass Destruction			GFB	12.351		15,055	0
Basic Scientific Research- Combating Weapons of Mass Destruction			GGB	12.351 / 12.HDTRA1-09-1-0036 mod		39,603	17,029
Basic Scientific Research- Combating Weapons of Mass Destruction			GGB	12.351 / 12.HDTRA1-10-1-0070 Amen		444,476	213,176
Basic Scientific Research- Combating Weapons of Mass Destruction			GGB	12.351 / 12.HDTRA1-10-1-0079 Amd		539,203	45,767
Basic Scientific Research- Combating Weapons of Mass Destruction			GLA	12.351 / 12.HDTRA1-11-1-0025		339,182	0
SUBTOTAL DIRECT FROM:						1,377,519	275,972
SUBTOTAL DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE						1,377,519	275,972
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE							
Military Medical Research & Development			GFB	12.420		1,409,368	113,575
Military Medical Research & Development			GFC	12.420		649,421	0
Military Medical Research & Development			GFE	12.420		4,987,798	593,411
Military Medical Research & Development			GGB	12.420 / 12.DAMD17-02-2-0008 DO#0		9,277	0
Military Medical Research & Development			GGB	12.420 / 12.W81XWH-10-1-0182 amen		62,171	0
Military Medical Research & Development			GGB	12.420 / 12.W81XWH-11-2-0113		233,297	32,187
SUBTOTAL DIRECT FROM:						7,351,332	739,173
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE						7,351,332	739,173
DEPARTMENT OF DEFENSE							
DIRECT FROM:							
DEPARTMENT OF DEFENSE							
Unclassified Grants and Contracts			GFB	12.000		1,017,804	178,870
R&D: 'Cultural Resources Surveys in Support of			GGB	12.DAPC49-02-D-0002 DO#0011		2,483	0
R&D			GLA	12.FA8601-12-P-0288		36,779	0
R&D: 'Advanced Statistical Analysis of Biometr			GGB	12.N41756-12-C-4765 P00002		247,932	0
R&D: 'Environmental Management Plan Handbook			GGB	12.W911KB-10-2-0001 TO#0002		19,060	0
R&D: 'JBER Environmental Management Plan			GGB	12.W911KB-10-2-0001 TO#0003		74,891	0
R&D: 'Watershed Basin Survey Fort Wainwright,			GGB	12.W911KB-10-2-0001 TO#0012		51,259	0
R&D: 'Donnelly Training Area, Alaska Wetlands			GGB	12.W911KB-10-2-0001 TO#0016		58,995	0
R&D: 'Fort Wainwright, Alaska Historic Propert			GGB	12.W911KB-10-2-0001 TO#0018		33,791	0
R&D: 'Yukon Training Area, Fort Wainwright Ala			GGB	12.W911KB-10-2-0001 TO#0019		69,338	0
R&D: 'Fort Wainwright, Alaska Archaeological S			GGB	12.W911KB-10-2-0001 TO#0020		2,054	0
R&D: 'Forest Habitat Study			GGB	12.W911KB-10-2-0001 TO#0021	(238)		0
R&D: 'Tanana Flats Training Area, Fort Wainwri			GGB	12.W911KB-10-2-0001 TO#0022		7,408	0
R&D: 'DEW Line ICRMP Plant Update			GGB	12.W911KB-10-2-0001 TO#0023		20,223	0
R&D: 'Stormwater Modeling - Circle Loop for Fo			GGB	12.W911KB-10-2-0001 TO#0034		108,995	0
R&D: 'Low Impact Development Non-Point Sources			GGB	12.W911KB-10-2-0001 TO#0035		39,759	0
R&D: 'Conservation Program Support at Joint Ba			GGB	12.W911KB-10-2-0001 TO#0036		106,596	15,500
R&D: 'FWA Environmental Compliance Support			GGB	12.W911KB-10-2-0001 TO#0037	857		0
R&D: 'Archaeological Study of Donnelly East Tr			GGB	12.W911KB-10-2-0001 TO#0038		119,491	0
R&D: 'Donnelly Training Area (DTA) Forest Habi			GGB	12.W911KB-10-2-0001 TO#0039		26,705	0
R&D: 'Fort Wainwright (FWA) Phase 1 Archaeolog			GGB	12.W911KB-10-2-0001 TO#0041		106,627	0
R&D: 'Environmental Compliance Program Impleme			GGB	12.W911KB-10-2-0001 TO#0043	1,711		0
R&D: 'Compliance Natural Resources Support for			GGB	12.W911KB-10-2-0001 TO#0044		15,578	0
R&D: 'Donnelly Training Area (DTA) Wetlands Su			GGB	12.W911KB-10-2-0001 TO#0046		70,841	0
R&D: 'Range + Training Land Assessment Fort Wa			GGB	12.W911KB-10-2-0001 TO#0047		305,959	0
R&D: 'Donnelly Training Area Vegetation Study			GGB	12.W911KB-10-2-0001 TO#0050		83,750	0
R&D: 'Migratory Bird Study of Donnelly Trainin			GGB	12.W911KB-10-2-0001 TO#0051		64,517	0
R&D: 'Environmental Toxic Substance Control St			GGB	12.W911KB-10-2-0001 TO#0058		88,669	0
R&D: 'Watershed to Local Scale Characterizatio			GGB	12.W912HQ-10-C-0007		314,685	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
R&D: 'Web-Based Guidance and Toolbox for Urban				GGB		12.W912HZ-12-2-0018	66,745	0
R&D: 'What Is A Hydrophyte? How Conifers, Herb				GGB		12.W913E5-08-C-0020	6,763	0
SUBTOTAL DIRECT FROM:							3,170,027	194,370
PASS-THROUGH PROGRAMS FROM:								
EnChem Engineering, Inc.								
R&D				GLA		12.PROP NO. 10379	5,097	0
Shaw Environmental, Inc.								
R&D				GLA		12.729614 PO/ 143869	71,165	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							76,262	0
SUBTOTAL DEPARTMENT OF DEFENSE							3,246,289	194,370
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE								
Air Force Defense Research Sciences Program				GFB		12.800	3,286,134	143,131
Air Force Defense Research Sciences Program				GGB		12.800 / 12.FA9550-08-1-0031 P00	145,468	0
Air Force Defense Research Sciences Program				GLA		12.800 / 12.FA9550-09-1-0465	149,777	0
Air Force Defense Research Sciences Program				GGB		12.800 / 12.FA9550-10-1-0241 P000	125,442	0
Air Force Defense Research Sciences Program				GLA		12.800 / 12.FA9550-10-1-0319	564,334	0
Air Force Defense Research Sciences Program				GLA		12.800 / 12.FA9550-10-1-0394	196,874	0
Air Force Defense Research Sciences Program				GGB		12.800 / 12.FA9550-10-1-0454 P000	240,930	0
Air Force Defense Research Sciences Program				GGB		12.800 / 12.FA9550-11-1-0088 PO	163,272	0
Air Force Defense Research Sciences Program				GGB		12.800 / 12.FA9550-11-1-0205 Amd	21,442	0
Air Force Defense Research Sciences Program				GLA		12.800 / 12.FA9550-11-1-0211	197,841	0
Air Force Defense Research Sciences Program				GLA		12.800 / 12.FA9550-11-1-0224	255,855	0
Air Force Defense Research Sciences Program				GGB		12.800 / 12.FA9550-12-1-0222	107,062	0
Air Force Defense Research Sciences Program				GGB		12.800 / 12.FA9550-12-1-0408	40,052	0
Air Force Defense Research Sciences Program				GLA		12.800 / 12.FA9550-12-1-0495	141,434	185,281
Air Force Defense Research Sciences Program				GGB		12.800 / 12.FA9550-13-1-0064	27,078	0
Air Force Defense Research Sciences Program				GGB		12.800 / 12.FA9550-13-1-0064 P000	28,929	0
Air Force Defense Research Sciences Program				GGB		12.800 / 12.FA9550-13-1-0110	12,213	0
SUBTOTAL DIRECT FROM:							5,704,137	328,412
PASS-THROUGH PROGRAMS FROM:								
ITN Energy Systems, Inc.								
R&D				GLA		12.PO#11I-0369	2,056	0
University of Arizona								
Air Force Defense Research Sciences Program				GLA		12.800 / 12.PO 70941	27,508	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							29,564	0
SUBTOTAL DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE							5,733,701	328,412
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE								
Language Grant Program				GFB		12.900	129,182	0
Mathematical Sciences Grants Program				GFB		12.901	10,186	0
Mathematical Sciences Grants Program				GFC		12.901	1,062	0
Mathematical Sciences Grants Program				GGB		12.901 / 12.H98230-12-1-0250 P000	5,998	0
SUBTOTAL DIRECT FROM:							146,428	0
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE							146,428	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY								
DIRECT FROM:								
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY								
Basic & Applied Scientific Research				GFB		12.300	5,200,881	1,287,798

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Basic & Applied Scientific Research	GFE	12.300		210,523	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-07-1-1068Mod 1		(113,813)	234,765
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-08-1-0470 mod		220,999	0
Basic & Applied Scientific Research	GLA	12.300 / 12.N00014-08-1-0539		10,127	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-09-1-0049 Mod		319,103	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-09-1-0087 Mod		2,121	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-10-1-0145 P00		34,721	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-10-1-0169 amd.		(8,802)	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-10-1-0247 P00		90,651	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-10-1-0326 Mod		9,099	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-10-1-0607 Mod		27,426	0
Basic & Applied Scientific Research	GLA	12.300 / 12.N00014-10-1-0838		(4,271)	26,772
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-11-1-0587 P00		95,037	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-11-1-0667 Mod		13,639	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-11-1-0869 Mod		432,940	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-11-1-0888 Mod		158,406	0
Basic & Applied Scientific Research	GLA	12.300 / 12.N00014-11-1-0923		(597)	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-11-C-0023 Mod		94,900	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-12-1-0154		65,650	0
Basic & Applied Scientific Research	GLA	12.300 / 12.N00014-12-1-0201		216,317	41,444
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-12-1-0279 Mod		35,527	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-12-1-0282 Mod		41,527	0
Basic & Applied Scientific Research	GLA	12.300 / 12.N00014-12-1-0562		108,019	0
Basic & Applied Scientific Research	GLA	12.300 / 12.N00014-12-1-0714		157,009	28,201
Basic & Applied Scientific Research	GLA	12.300 / 12.N00014-12-1-0813		669,847	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-12-1-0895 P000		55,616	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-12-1-0938 Mod		67,691	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-12-1-1027		178,776	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-12-1-1031 Mod		455,523	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00014-13-1-0132		1,917	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00173-10-C-2003 Mod		358,491	0
Basic & Applied Scientific Research	GGB	12.300 / 12.N00173-12-1-G901 Mod		113,359	0
Basic & Applied Scientific Research	GGB	12.300 / 12.W912DY0920001 W9126G-		4,281,473	0
Basic & Applied Scientific Research	GGB	12.300 / 12.W912DY0920001 W9132T-		53,682	0
Basic & Applied Scientific Research	GGB	12.300 / 12.W912DY0920020 W9126G-		344,291	0
Basic & Applied Scientific Research	GGB	12.300 / 12.W912DY0920051 W9132T-		45,279	0
Basic & Applied Scientific Research	GGB	12.300 / 12.W912HQ-10-C-0061 Amd		76,701	169,239
Basic & Applied Scientific Research	GGB	12.300 / 12.W9132T-05-2-0032 TO#9		1,734	0
R&D: 'Laser damage of optical coatings up to 2	GGB	12.FA9451-13-D-0257 TO #01		26,326	0
R&D: 'WIT: A Watchdog System for Internet Rou	GGB	12.N66001-08-C-2028 Mod 007		22,238	0
SUBTOTAL DIRECT FROM:				14,170,083	1,788,219
PASS-THROUGH PROGRAMS FROM:					
Dartmouth College					
Basic & Applied Scientific Research	GKA	12.300 / 12.1078		46,600	0
Basic & Applied Scientific Research	GKA	12.300 / 12.614		29,207	0
North Carolina State University					
Basic & Applied Scientific Research	GLA	12.300 / 12.2010-1710-03		270,982	0
University of Oklahoma					
Basic & Applied Scientific Research	GLA	12.300 / 12.2011-21		96,803	0
Woods Hole Oceanographic Institution					
Basic & Applied Scientific Research	GLA	12.300 / 12.A100850		22,266	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				465,858	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY				14,635,941	1,788,219
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
Collaborative Research & Development					
R&D	GFE	12.114		838,341	1,394,402
R&D	GLA	12.W912HQ-09-C-0018		44,806	0
R&D	GLA	12.W912HQ-11-C-0052		244,732	0
R&D	GLA	12.W912HZ-08-C0057		271	0
R&D	GLA	12.W912HZ-10-2-0026		30,805	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
R&D			GLA	12.W912HZ-11-P-0386	34,725	0
R&D			GLA	12.W912HZ-12-P-0176	29,635	0
R&D			GLA	12.W912HZ-12-P-0283	11,827	0
SUBTOTAL DIRECT FROM:					1,235,142	1,394,402
PASS-THROUGH PROGRAMS FROM:						
Exponent, Inc.						
R&D			GLA	12.S94-0079	5,566	0
Hartman Engineering, Inc.						
R&D			GLA	12.TASK ORDER 0026	74,093	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					79,659	0
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					1,314,801	1,394,402
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE						
Basic, Applied, & Advanced Research in Science and Engineering			GFB	12.630	257,538	306,999
Basic, Applied, & Advanced Research in Science and Engineering			GGB	12.630 / 12.W911NF-06-2-0015 Amd	58,719	0
Basic, Applied, & Advanced Research in Science and Engineering			GGB	12.630 / 12.W911NF-06-2-0015 Amd	164,168	0
Basic, Applied, & Advanced Research in Science and Engineering			GGB	12.630 / 12.W911NF-06-2-0015 Mod#	23,990	0
Basic, Applied, & Advanced Research in Science and Engineering			GLA	12.630 / 12.W912HZ-10-1-0006	(3,787)	0
Basic, Applied, & Advanced Research in Science and Engineering			GGB	12.630 / 12.W9132T-10-2-0012 mod	72,041	0
Basic, Applied, & Advanced Research in Science and Engineering			GGB	12.630 / 12.W9132T-12-2-0028	26,972	0
SUBTOTAL DIRECT FROM:					599,641	306,999
PASS-THROUGH PROGRAMS FROM:						
University of Arizona						
Basic, Applied, & Advanced Research in Science and Engineering			GLA	12.630 / 12.PO Y-561923	80,894	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					80,894	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					680,535	306,999
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						
DIRECT FROM:						
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						
Basic Scientific Research			GFB	12.431	1,098,830	46,297
Basic Scientific Research			GFC	12.431	195,127	0
Basic Scientific Research			GFE	12.431	94,435	0
Basic Scientific Research			GLA	12.431 / 12.W911NF-07-1-0134	(3,345)	0
Basic Scientific Research			GLA	12.431 / 12.W911NF-09-1-0509	114,266	0
Basic Scientific Research			GGB	12.431 / 12.W911NF-09-1-0526 mod	1,636,689	708,096
Basic Scientific Research			GLA	12.431 / 12.W911NF-09-1-0528	282,861	0
Basic Scientific Research			GLA	12.431 / 12.W911NF-10-0501	8,069	0
Basic Scientific Research			GGB	12.431 / 12.W911NF-10-1-0117 P000	48,078	0
Basic Scientific Research			GLA	12.431 / 12.W911NF-10-1-0501	6,252	0
Basic Scientific Research			GLA	12.431 / 12.W911NF-10-1-0520	769,960	814,120
Basic Scientific Research			GLA	12.431 / 12.W911NF-11-1-0306	15,528	0
Basic Scientific Research			GGB	12.431 / 12.W911NF-11-1-0438 Amd	64,089	0
Basic Scientific Research			GLA	12.431 / 12.W911NF-12-1-0166	77,657	0
Basic Scientific Research			GLA	12.431 / 12.W911NF-12-1-0474	20,634	0
Basic Scientific Research			GGB	12.431 / 12.W911NF-12-1-0494	50,000	0
Basic Scientific Research			GGB	12.431 / 12.W911NF-12-1-0518	48,582	0
Basic Scientific Research			GGB	12.431 / 12.W911NF-12-2-0066	210,165	15,000
Basic Scientific Research			GLA	12.431 / 12.W91NF-11-1-0462	4,437	0
R&D			GLA	12.W81XWH-07-C-0061 PHAS	10,414	2,016
SUBTOTAL DIRECT FROM:					4,752,728	1,585,529
PASS-THROUGH PROGRAMS FROM:						
Advanced Technology Institute						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
R&D				GLA	12.2010-399	35,671	0
Boise State University							
Basic Scientific Research				GLA	12.431 / 12.693G106257-A	4,438	0
Iowa State University							
Basic Scientific Research				GLA	12.431 / 12.421-20-18	57,795	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						97,904	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						4,850,632	1,585,529
SUBTOTAL DEPARTMENT OF DEFENSE						41,722,353	6,974,452

DEPARTMENT OF THE INTERIOR							
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR							
DIRECT FROM:							
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR							
R&D				GLA	15.CMK16060016	3,991	0
SUBTOTAL DIRECT FROM:						3,991	0
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR						3,991	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR							
DIRECT FROM:							
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR							
Cultural Resource Management				GFE	15.224	12,049	0
Cultural Resource Management				GKA	15.224	8,291	0
Fish, Wildlife and Plant Conservation Resource Management				GFB	15.231	(43)	0
Fish, Wildlife and Plant Conservation Resource Management				GGB	15.231 / 15.KAA000011 L10AC20468	7,498	26,600
Fish, Wildlife and Plant Conservation Resource Management				GGB	15.231 / 15.L08AC15444	5,845	0
Fish, Wildlife and Plant Conservation Resource Management				GGB	15.231 / 15.L08AC15444 0003	15,318	0
Fish, Wildlife and Plant Conservation Resource Management				GGB	15.231 / 15.L09AC16050 Amend 4	640	0
Fish, Wildlife and Plant Conservation Resource Management				GGB	15.231 / 15.L09AC16051 Supplemen	1,746	0
Fish, Wildlife and Plant Conservation Resource Management				GGB	15.231 / 15.L11AC20346	36,107	0
Fish, Wildlife and Plant Conservation Resource Management				GGB	15.231 / 15.L11AC20365 RM-CESU	40,267	0
Fish, Wildlife and Plant Conservation Resource Management				GGB	15.231 / 15.L11AC20378 RM-CESU	30,679	0
Fish, Wildlife and Plant Conservation Resource Management				GGB	15.231 / 15.L12AC20100	24,832	0
Fish, Wildlife and Plant Conservation Resource Management				GGB	15.231 / 15.L12AC20669	11,190	0
Wildland Fire Research and Studies Program				GFB	15.232	4,957	0
Wildland Fire Research and Studies Program				GGB	15.232 / 15.10-CR-11221633-254	100,504	0
Wildland Fire Research and Studies Program				GGB	15.232 / 15.10-JV-11330134-134	89,650	0
Wildland Fire Research and Studies Program				GGB	15.232 / 15.L11AC20270 Supp 1	70,401	51,117
Wildland Fire Research and Studies Program				GLA	15.232 / 15.L12AC20561	103,625	0
Forests and Woodlands Resource Management				GGB	15.233 / 15.KAA000011 L11AC20045	35,879	0
Environmental Quality and Protection Resource Management				GGB	15.236 / 15.ESA041010 1422 L09AC1	226	0
Challenge Cost Share				GKA	15.238	14,981	0
SUBTOTAL DIRECT FROM:						614,642	77,717
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR						614,642	77,717
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR							
DIRECT FROM:							
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR							
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)				GFB	15.507	434,923	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)				GGB	15.507 / 15.Agreement # R11AC8152	74,447	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)				GGB	15.507 / 15.R06AP60012	56,160	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)				GGB	15.507 / 15.R10AC80308 Amd 003	5,333	0
Cultural Resource Management				GGB	15.511 / 15.R12AP60035	511	0
Fish and Wildlife Coordination Act				GGB	15.517 / 15.R09AP60007 Mod 7	54,512	0
Fish and Wildlife Coordination Act				GGB	15.517 / 15.R12AC40039	89,459	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Fish and Wildlife Coordination Act		GGB	15.517 / 15.R13AC40012	CESU 9-FG	3,407	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.9-FG-81-0143	R09AC408	44,723	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40859	/ 09FG4028	100,527	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40860	/ 09FG4028	249,351	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40861	/ 09FG4028	35,145	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40863	/ 09FG4028	76,220	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40864	/ 09FG4028	5,439	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40873	/ 09FG4028	66,194	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40898	/ 09FG4028	6,014	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R11AP40059		4,089	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R11AP40060		33,504	0
Water Conservation Field Services Program (WCFSP)		GGB	15.530 / 15.R11AP40019		6,155	0
Middle Rio Grande Endangered Species Collaborative Program		GGB	15.537 / 15.R08AC40811/08FC402811		23,970	0
Desert and Southern Rockies Landscape Conservation Cooperatives		GGB	15.557 / 15.R12AC80913	CPCESU	59,322	0
SECURE Water Act ? Research Agreements		GGB	15.560 / 15.R10AC80050	Mod 3 09-F	29,248	0
R&D: 'Identification + Curation of Larval + Ju		GGB	15.R09AP40858	/ 09FG402858	138,320	0
R&D: 'Floodplain Inundation + Entrainment Stud		GGB	15.R09AP40900	/ 09FG402900	2,250	0
R&D: 'Design and Testing of Computationally-Ef		GGB	15.R12AC80251		33,253	0
SUBTOTAL DIRECT FROM:					1,632,476	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					1,632,476	0
DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
DEPARTMENT OF THE INTERIOR						
Unclassified Grants and Contracts		GFB	15.000		1,351,603	(325)
Unclassified Grants and Contracts		GFE	15.000		5,016	0
R&D: 'Fire History of Great Sand Dunes Nationa		GGB	15.H1200090004	CSURM-232	49,329	0
R&D: 'Soil Resources Inventory Project RM-CES		GGB	15.P12AC10572	H2370094000 R	286,859	0
SUBTOTAL DIRECT FROM:					1,692,807	(325)
PASS-THROUGH PROGRAMS FROM:						
Composite Technology Development, Inc.						
R&D		GLA	15.13953		25,696	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					25,696	0
SUBTOTAL DEPARTMENT OF THE INTERIOR					1,718,503	(325)
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR						
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G09AP00143		0	37,264
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G11AP20068		56,623	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G11AP20213		0	50,431
Earthquake Hazards Reduction Program		GFB	15.807		105,325	0
U.S. Geological Survey: Research & Data Acquisition		GFB	15.808		598,783	33,538
U.S. Geological Survey: Research & Data Acquisition		GFE	15.808		11,768	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04HQAG0121	G04AC00026	68,318	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G09AC00294	58,224	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G09AC00433	27,024	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G10AC00437	24,081	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G10AC00480	8,349	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G10AC00671	95,044	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G10AC00685	64,187	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G11AC20018	2,487	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G11AC20200	45,369	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G11AC20405	21,388	12,000
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G12AC20058	29,103	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G12AC20096	14,416	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G12AC20217	92,255	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G12AC20243	17,446	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078	G12AC20248	155,633	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G09AC00078	G12AC20336	14,467	0
U.S. Geological Survey: Research & Data Acquisition	GLA	15.808 / 15.G09AC00085		17,066	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G09AC00229	G10AC00521	47,395	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G09AC00229	G11AC20474	13,215	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G09AC00251	G11AC20461	114,636	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G09AC00251	G12AC20202	12,645	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G09AC00392	amend 0004	13,254	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G10AC00400	RM-CESU	35,846	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G10AC00492	supp5	69,368	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G10AC00504	supp 2	40,070	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G11AC20307		56,747	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G11AC20336	RM-CESU	67,174	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G11AC20359		10,236	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G11AC20459	- RM CESU	6,843	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G12AC20001		6,012	0
U.S. Geological Survey: Research & Data Acquisition	GLA	15.808 / 15.G12AC20042		29,496	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G12AC20337		13,893	0
U.S. Geological Survey: Research & Data Acquisition	GLA	15.808 / 15.G12AC20406		48,186	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G12AC20449		12,748	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G12AC20450		2,017	0
U.S. Geological Survey: Research & Data Acquisition	GLA	15.808 / 15.G12AC20484		31,592	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.G13AC00075	G09AC00251	15,638	0
U.S. Geological Survey: Research & Data Acquisition	GGB	15.808 / 15.H2370094000	J23501030	82,271	0
SUBTOTAL DIRECT FROM:				2,256,638	133,233
PASS-THROUGH PROGRAMS FROM:					
US Geological Survey					
U.S. Geological Survey: Research & Data Acquisition	GLA	15.808 / 15.G12AC20398		64,523	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				64,523	0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				2,321,161	133,233
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
National Park Service Centennial Challenge	GFE	15.406		2,422	0
Historic Preservation Fund Grants-In-Aid	GFE	15.904		1,640	0
National Register of Historic Places	GGB	15.914 / 15.H1200090004	J2114110	49,905	0
Technical Preservation Services	GFE	15.915		57,003	0
Technical Preservation Services	GGB	15.915 / 15.H1200090004	P11AT10	19,993	0
Technical Preservation Services	GGB	15.915 / 15.H1200090004	J1242100	14,160	0
Technical Preservation Services	GGB	15.915 / 15.H1200090004	P12AC104	96,720	0
Technical Preservation Services	GGB	15.915 / 15.H1200090004	J12420903	114,350	0
Technical Preservation Services	GGB	15.915 / 15.H2370094000	J238010	106,706	0
Technical Preservation Services	GGB	15.915 / 15.H2370094000	P12AD10	707,944	0
Technical Preservation Services	GGB	15.915 / 15.H2370094000	J2350108	71,769	0
Technical Preservation Services	GGB	15.915 / 15.H2370094000	J2390100	230,836	0
Technical Preservation Services	GGB	15.915 / 15.H2370094000	P11AT710	81,036	0
Technical Preservation Services	GGB	15.915 / 15.H23700994000	P11PAT70	131,867	0
Outdoor Recreation Acquisition, Development and Planning	GGB	15.916 / 15.H2370094000	J238011	7,531	0
Native American Graves Protection and Repatriation Act	GFB	15.922		9,969	0
Cooperative Research and Training Programs ? Resources of the National Park System	GFB	15.945		11,688	0
Cooperative Research and Training Programs ? Resources of the National Park System	GFE	15.945		49,618	0
Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.H1200090004	P10AC0021	4,597	0
Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.H1200090004	P12AC1032	176	0
Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.H1200090004	P12AC1067	5,016	0
Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.H1200090004	P12AC1068	5,713	0
Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.H2370094000	P11AC9130	78,077	0
Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.H2370094000	P12AC1117	22,908	0
Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.H2370094000	P13AC0018	89,477	0
Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.P10AC0022	CSURM-191	3,678	0
Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.P11AC90771	CSURM-239	15,494	0
Cooperative Research and Training Programs ? Resources of the National Park System	GGB	15.945 / 15.P13AC00083	CSURM-266	24,385	0
National Park Service Conservation, Protection, Outreach, and Education	GFB	15.954		3,757	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

CFDA / OTHER ID NUMBER

PASSED TO
SUBRECIPIENTS

V - 121

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

R&D: 'Vegetation Inventory of Bighorn Canyon N	GGB	15.F11AC91344	134,251	0
R&D: 'National Register of Historic Places Nom	GGB	15.P11AT10246	266	0
R&D: 'Identify Cultural Resource Collections f	GGB	15.P11AT10671 CSUCP-137	22,504	0
R&D: 'Murie Ranch Furnishings Report, Grand Te	GGB	15.P11AT10873	18,197	0
R&D: 'Correct Museum Record and Preservation	GGB	15.P12AC10183 CSURM-244 mod	12,286	0
R&D: 'Strategic Planning for Appropriate Manag	GGB	15.P12AC10224 CP140	80,000	0
R&D: 'Rare Plant Monitoring and Database Devel	GGB	15.P12AC10274 RM246	5,444	0
R&D: 'Tracking Lake Trout Diet and Trophic Int	GGB	15.P12AC10275 RM245	10,000	0
R&D: 'Pre- and Post-Restoration Monitoring, Dr	GGB	15.P12AC10277 RM247	4,639	0
R&D: 'NPS Vegetation Inventory Program Support	GGB	15.P12AC10353 RM250	5,600	0
R&D: 'Wetland Ecological Integrity Monitoring	GGB	15.P12AC10393 RM249	36,338	0
R&D: 'Hydrological Analysis and Pilot Restorat	GGB	15.P12AC10482 RM254	22,407	0
R&D: 'Data Development and Field Surveys for S	GGB	15.P12AC10530 CP141	18,255	0
R&D: 'Rocky Mountain National Park Fuels Map R	GGB	15.P12AC10607	7,746	0
R&D: 'Investigating the Impact of Willow Condi	GGB	15.P12AC10785 RM259	23,811	0
R&D: 'Trend Analysis of Global Change Impacts	GGB	15.P12AC10853 amend 1	6,494	0
R&D: 'Characterizing Sources, Transport, and D	GGB	15.P12AC11130 H2370094000 m	125,464	0
R&D: 'Developing and Enhancing National Water	GGB	15.P12AC11163 H2370094000	19,474	0
R&D: 'Plant Community and Soil Nitrogen Respon	GGB	15.Task Agreement J23500861	26,411	0
R&D: Volcanic Sources of the Florissant Formation	GKA	15.UNC-9	2,653	0
R&D: 'Tracking, Assessing, and Understanding N	GGB	15.h2370094000 P11ATW0755	82,819	0
SUBTOTAL DIRECT FROM:			5,499,924	42,322
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR			5,499,924	42,322
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				
DIRECT FROM:				
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				
Fish and Wildlife Management Assistance	GGB	15.608 / 15.F09AC00278	6,835	0
Fish and Wildlife Management Assistance	GGB	15.608 / 15.F09AC00278 GP-CESU	54,901	0
Fish and Wildlife Management Assistance	GGB	15.608 / 15.F11AC00778 GP-CESU	12,455	0
Fish and Wildlife Management Assistance	GGB	15.608 / 15.F12AC01661	11,011	0
Fish and Wildlife Management Assistance	GGB	15.608 / 15.F13AC00118	10,490	0
Rhinoceros and Tiger Conservation Fund	GGB	15.619 / 15.96200-10-G138	2,560	0
Rhinoceros and Tiger Conservation Fund	GGB	15.619 / 15.F12AP00925	22,165	0
Research Grants (Generic)	GFB	15.650	73,375	0
Research Grants (Generic)	GFE	15.650	27,183	0
Research Grants (Generic)	GGB	15.650 / 15.F10AC00591 RM-CESU	40,459	0
National Outreach and Communication Program	GGB	15.653 / 15.CAH2370094000 J239010	15,673	0
National Outreach and Communication Program	GGB	15.653 / 15.H 2370094000 J2551095	94,775	0
Migratory Bird Monitoring, Assessment and Conservation	GGB	15.655 / 15.F10AC00593	34,060	0
Endangered Species Conservation-Recovery Implementation Funds	GGB	15.657 / 15.60181AJ402 F11AC00389	15,471	0
Cooperative Landscape Conservation	GGB	15.669 / 15.60181AJ402 FA12AC0166	59,558	0
R&D: 'Monitoring Vegetation at the Pueblo Chem	GGB	15.F09AC00278	11,401	0
R&D: 'Noxious Weed Monitoring at the U.S. Air	GGB	15.F09AC00278 GP-CESU	36,294	0
R&D: 'Preble s Meadow Jumping Mouse Population	GGB	15.F09AC00278 GP-CESU	43,076	0
R&D: 'Vulnerability, Resilience + Connectivity	GGB	15.F11AP00125	28,984	0
SUBTOTAL DIRECT FROM:			600,726	0
PASS-THROUGH PROGRAMS FROM:				
Denver Botanic Gardens				
Research Grants (Generic)	GKA	15.650 / 15.10012009	10,267	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:			10,267	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			610,993	0
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR				
DIRECT FROM:				
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR				
National Cooperative Geologic Mapping Program	GFB	15.810	9,770	0
Cooperative Research Units Program	GGB	15.812 / 15.G10AC00060	68,223	0
Cooperative Research Units Program	GGB	15.812 / 15.G10AC00137	33,816	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Cooperative Research Units Program	GGB	15.812 / 15.G10AC00300	35,697	0
Cooperative Research Units Program	GGB	15.812 / 15.G10AC00614	39,497	0
Cooperative Research Units Program	GGB	15.812 / 15.G10AC00656	40,250	0
Cooperative Research Units Program	GGB	15.812 / 15.G10AC00663	243,885	0
Cooperative Research Units Program	GGB	15.812 / 15.G11AC20160	10,370	0
Cooperative Research Units Program	GGB	15.812 / 15.G11AC20327	72,632	0
Cooperative Research Units Program	GGB	15.812 / 15.G11AC20332	36,350	0
Cooperative Research Units Program	GGB	15.812 / 15.G11AC20387	74,696	0
Cooperative Research Units Program	GGB	15.812 / 15.G12AC20261	59,714	0
Cooperative Research Units Program	GGB	15.812 / 15.G12AC20292	8,137	0
Cooperative Research Units Program	GGB	15.812 / 15.G12AC20375	17,170	0
Cooperative Research Units Program	GGB	15.812 / 15.G12AC20376	37,444	0
Cooperative Research Units Program	GGB	15.812 / 15.G13AC00008	35,679	0
Cooperative Research Units Program	GGB	15.812 / 15.G97AC00008	63,194	0
Minerals Resources External Research Program	GFB	15.816	16,720	0
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	GLA	15.819 / 15.G10AC00457	9,141	0
R&D: 'Structural + Functional Controls of Tree	GGB	15.G11AP20068	3,618	0
SUBTOTAL DIRECT FROM:			916,003	0
PASS-THROUGH PROGRAMS FROM:				
US Geological Survey				
National Cooperative Geologic Mapping Program	GLA	15.810 / 15.G12AC20229	13,620	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:			13,620	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR			929,623	0
SUBTOTAL DEPARTMENT OF THE INTERIOR			13,331,313	252,947

DEPARTMENT OF JUSTICE				
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE				
DIRECT FROM:				
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE				
State Justice Statistics Program for Statistical Analysis Centers	GFE	16.550	67,379	0
SUBTOTAL DIRECT FROM:			67,379	0
SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE			67,379	0
DEPARTMENT OF JUSTICE				
DIRECT FROM:				
DEPARTMENT OF JUSTICE				
Unclassified Grants and Contracts	GFB	16.000	376,042	0
SUBTOTAL DIRECT FROM:			376,042	0
SUBTOTAL DEPARTMENT OF JUSTICE			376,042	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE				
DIRECT FROM:				
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE				
National Institute of Justice Research, Evaluation, and Development Project Grants	GFE	16.560	13,302	0
SUBTOTAL DIRECT FROM:			13,302	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE			13,302	0
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE				
DIRECT FROM:				

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

PASSED TO
SUBRECIPIENTS

V - 124

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
National	Academy of Sciences						
R&D				GLA	20.HR 21-09	(1,423)	0
R&D				GLA	20.NCHRP-145	259	0
						-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						(1,164)	0
						-----	-----
SUBTOTAL DEPARTMENT OF TRANSPORTATION						200,232	22,598
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
Aviation Research Grants				GFB	20.108	94,269	62,210
Air Transportation Centers of Excellence				GFB	20.109	301,865	0
						-----	-----
SUBTOTAL DIRECT FROM:						396,134	62,210
						-----	-----
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						396,134	62,210
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
Highway Research and Development Program				GGB	20.200 / 20.DTFH61-09-H-00004	186,173	0
Highway Research and Development Program				GGB	20.200 / 20.DTFH61-09-H-00004 Ame	300,113	0
						-----	-----
SUBTOTAL DIRECT FROM:						486,286	0
						-----	-----
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						486,286	0
						-----	-----
SUBTOTAL DEPARTMENT OF TRANSPORTATION						1,082,652	84,808

OFFICE OF PERSONNEL MANAGEMENT							
OFFICE OF PERSONNEL MANAGEMENT							
DIRECT FROM:							
OFFICE OF PERSONNEL MANAGEMENT							
Federal Civil Service Employment				GFE	27.001	3,032,656	0
						-----	-----
SUBTOTAL DIRECT FROM:						3,032,656	0
						-----	-----
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT						3,032,656	0
						-----	-----
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT						3,032,656	0

LIBRARY OF CONGRESS							
LIBRARY OF CONGRESS							
DIRECT FROM:							
LIBRARY OF CONGRESS							
Government Publications Sales and Distribution				GFB	42.002	6,883	0
Distribution of Library of Congress Cataloging				GFB	42.003	205,761	10,836
						-----	-----
SUBTOTAL DIRECT FROM:						212,644	10,836
						-----	-----
SUBTOTAL LIBRARY OF CONGRESS						212,644	10,836
						-----	-----
SUBTOTAL LIBRARY OF CONGRESS						212,644	10,836

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
DIRECT FROM:						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Science	GFB	43.001			10,445,160	1,948,618
Science	GFE	43.001			(1,613)	0
Science	GGB	43.001 /	43.NNX08AV21G Amend 2		5,954	0
Science	GGB	43.001 /	43.NNX10AG74G Amd 3		123,324	0
Science	GGB	43.001 /	43.NNX10AG82G Mod 6		167,885	0
Science	GGB	43.001 /	43.NNX10AG88G Supp 4		181,405	0
Science	GGB	43.001 /	43.NNX10AG92G Mod 02		77,250	0
Science	GGB	43.001 /	43.NNX10AJ11G Amd 4		62,350	0
Science	GGB	43.001 /	43.NNX10AM19G Amend 5		89,579	0
Science	GLA	43.001 /	43.NNX10AM91G		69,850	0
Science	GLA	43.001 /	43.NNX10AT22H		31,740	0
Science	GGB	43.001 /	43.NNX11AF06G supp 2		238,906	0
Science	GGB	43.001 /	43.NNX11AG18G Mod 2		32,277	0
Science	GGB	43.001 /	43.NNX11AH05G Mod 6		592,941	243,699
Science	GGB	43.001 /	43.NNX11AH57G Sup 2		84,651	0
Science	GGB	43.001 /	43.NNX11AK32G AMD 3		12,125	0
Science	GGB	43.001 /	43.NNX11AL43H		30,094	0
Science	GGB	43.001 /	43.NNX11AL77G Mod 4		148,782	0
Science	GGB	43.001 /	43.NNX11AO71G		6,822	0
Science	GGB	43.001 /	43.NNX11AO71G Supp 2		28,241	0
Science	GGB	43.001 /	43.NNX11AQ66G		48,453	0
Science	GGB	43.001 /	43.NNX11AQ81G Mod 01		353,666	0
Science	GLA	43.001 /	43.NNX12A019G		47,946	12,900
Science	GGB	43.001 /	43.NNX12AB54G-000002		411,798	68,446
Science	GGB	43.001 /	43.NNX12AG53G NCE		43,259	0
Science	GGB	43.001 /	43.NNX12AH17G Supp 003		107,318	0
Science	GGB	43.001 /	43.NNX12AH19G		139,796	0
Science	GLA	43.001 /	43.NNX12AL20G		11,177	0
Science	GGB	43.001 /	43.NNX12AL68GA Mod 2		128,377	0
Science	GGB	43.001 /	43.NNX12AM95G		8,828	0
Science	GGB	43.001 /	43.NNX12AP86G supp 1		144,464	0
Science	GGB	43.001 /	43.NNX12AR69G		56,451	0
Science	GGB	43.001 /	43.NNX13AC51G		5,103	0
Science	GGB	43.001 /	43.NNX13AF74G		5,597	0
Science	GGB	43.001 /	43.NNX13AG30G Sup 01		23,295	0
Science	GGB	43.001 /	43.NNX13AG31G supp 1		36,097	0
Science	GGB	43.001 /	43.NNX13AG32G supp 1		2,517	0
Science	GLA	43.001 /	43.NNX13AH55G		4,840	0
Science	GGB	43.001 /	43.NNX13AI15G		20,647	0
Science	GGB	43.001 /	43.NNX13AK52G		1,567	0
R&D-ARRA	GFB	43.002			44,849,239	5,451,950
Aeronautics	GGB	43.002 /	43.NNX10AT39G Amd 2		239,664	0
Exploration	GFB	43.003			8,377	0
Space Operations	GFB	43.007			740,642	0
Education	GFB	43.008			189,203	0
Cross Agency Support	GFB	43.009			634,063	86,000
Cross Agency Support	GGB	43.009 /	43.NNX13AD19G		48,039	8,243
R&D: 'CloudSat	GGB	43.NAS5-99237	MOD. 52		1	0
R&D: 'Atmospheric Modeling, Assimilation and S	GGB	43.NNX06AC75G	SUPP6		7,609	0
R&D: 'A-Train Diagnostic Studies of Clouds,	GGB	43.NNX07AR11G	Suppl 9		137,820	0
R&D: 'Telomeric Proteins in the Radiation/DNA	GGB	43.NNX08AB65G	Supp 0004		232,431	0
R&D: 'Defining Subgrid Snow Distributions with	GGB	43.NNX08AI03G	Mod 5		15,838	0
R&D: 'A Long-Term Precipitation Dataset with U	GGB	43.NNX08AT04A	supp 00005		195,797	37,130
R&D: 'NASA Hurricane Science Team (HSRP) Meeti	GGB	43.NNX09AF77G	sup 3		2,795	0
R&D: 'Estimates of Aboveground Biomass from Li	GGB	43.NNX09AI33G			1,051	25,625
R&D	GLA	43.NNX09AK98H			(656)	0
R&D	GLA	43.NNX09AO86G			53,941	12,819
R&D: 'Radiation Quality and the Relationship b	GGB	43.NNX10AB36G			258,051	0
R&D: 'A Radar Enhanced Passive Microwave Retri	GGB	43.NNX10AG75G	mod 7		344,299	0
R&D: 'A Radar Enhanced Passive Microwave Retri	GGB	43.NNX10AG75G	supp 5		100,000	0
R&D: 'Diagnostic Studies of Large-Scale Forcin	GGB	43.NNX10AG81G	Supp 04		143,303	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
R&D: 'Characterizing Errors in Version 7 TRMM			GGB	43.NNX10AI48G supp 2	129,219	0
R&D: 'Remote Sensing in Support of Legacies of			GGB	43.NNX10AM38G	33,923	0
R&D			GLA	43.NNX10AQ06G	60,571	25,333
R&D: 'Assimilation, Surface Flux Estimation, a			GGB	43.NNX10AT41G NCE	315,858	0
R&D			GLA	43.NNX11AB33G	73,627	0
R&D: 'Estimation of Regional CO2 Budgets and B			GGB	43.NNX11AB87G NCE	150,009	0
SUBTOTAL DIRECT FROM:					62,993,633	7,920,763
PASS-THROUGH PROGRAMS FROM:						
ADA Technologies, Inc.						
R&D			GLA	43.11-0465S	51,482	0
GE Aviation			GLA	43.PO14G32352	29,789	0
R&D						
ITN Energy Systems, Inc.			GLA	43.PO13i-0946	7,835	0
R&D						
Jet Propulsion Laboratory			GLA	43.1479970	6,038	0
R&D						
National Institute of Aerospace			GLA	43.C12-2876-CSM	45,584	0
R&D						
Planetary Science Institute			GKA	43.621	3,237	0
R&D: WISER						
Southwest Research Institute			GLA	43.001 / 43.D99067X	36,811	0
Science						
ZONA Technology Inc.			GLA	43.ZTCOSM-DUST2	108,638	0
R&D					289,414	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					63,283,047	7,920,763
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					63,283,047	7,920,763
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						

NATIONAL ENDOWMENT FOR THE HUMANITIES						
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Museums for America			GGB	45.301 / 45.MA-05-10-0446-10	7,602	0
SUBTOTAL DIRECT FROM:					7,602	0
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					7,602	0
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Promotion of the Arts- Grants to Organizations and Individuals			GGB	45.024 / 45.11-5200-7052	5,478	0
SUBTOTAL DIRECT FROM:					5,478	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					5,478	0
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Promotion of the Humanities: Fellowships and Stipends			GFB	45.160	64,260	0
Promotion of the Humanities: Research			GFE	45.161	13,511	0
Promotion of the Humanities_Professional Development			GFB	45.163	6,086	0
SUBTOTAL DIRECT FROM:					83,857	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO	
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS	
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							83,857	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES							96,937	0

NATIONAL SCIENCE FOUNDATION								
NATIONAL SCIENCE FOUNDATION								
DIRECT FROM:								
NATIONAL SCIENCE FOUNDATION								
Unclassified Grants and Contracts		GFB	47.000			1,083,611	231,733	
Engineering Grants		GFB	47.041			7,162,654	361,554	
Engineering Grants		GFC	47.041			296,604	0	
Engineering Grants		GFE	47.041			347,109	42,021	
Engineering Grants		GLA	47.041 / 47.0729114			8,726	0	
Engineering Grants		GGB	47.041 / 47.0827827 #5	GRS Sup		(79)	0	
Engineering Grants		GGB	47.041 / 47.0827827 Amd 06	REU Su		4,505	0	
Engineering Grants		GGB	47.041 / 47.0854134			23,937	0	
Engineering Grants		GGB	47.041 / 47.0900253			80,225	0	
Engineering Grants		GGB	47.041 / 47.0926205			55,569	0	
Engineering Grants		GGB	47.041 / 47.0969346			54,687	0	
Engineering Grants		GGB	47.041 / 47.11P-1127362 Amd 01			240,945	75,382	
Engineering Grants		GLA	47.041 / 47.BES-0628282			(1,818)	0	
Engineering Grants		GGB	47.041 / 47.CBET-0827827 #3			(447)	0	
Engineering Grants		GLA	47.041 / 47.CBET-0829043			(43,482)	0	
Engineering Grants		GLA	47.041 / 47.CBET-0846845			76,985	0	
Engineering Grants		GLA	47.041 / 47.CBET-0933856			64,730	0	
Engineering Grants		GLA	47.041 / 47.CBET-0936308	NSF-8		(159)	0	
Engineering Grants		GLA	47.041 / 47.CBET-0968042			87,594	0	
Engineering Grants		GLA	47.041 / 47.CBET-1033203			127,919	0	
Engineering Grants		GLA	47.041 / 47.CBET-1053590			(9,678)	0	
Engineering Grants		GLA	47.041 / 47.CBET-1055396			42,114	0	
Engineering Grants		GLA	47.041 / 47.CBET-1067707			66,462	0	
Engineering Grants		GGB	47.041 / 47.CBET-1144433			21,007	0	
Engineering Grants		GGB	47.041 / 47.CBET-1160026			70,894	0	
Engineering Grants		GLA	47.041 / 47.CBET-1160291			19,536	0	
Engineering Grants		GLA	47.041 / 47.CBET-1236490			856	0	
Engineering Grants		GLA	47.041 / 47.CBET-1236846			64,412	0	
Engineering Grants		GGB	47.041 / 47.CMMI-1314957	Mod 4		330,870	206,976	
Engineering Grants		GGB	47.041 / 47.CMMI-0700888	Mod 1		9,527	14,406	
Engineering Grants		GGB	47.041 / 47.CMMI-0757815			7,575	0	
Engineering Grants		GLA	47.041 / 47.CMMI-0826323			23,046	0	
Engineering Grants		GLA	47.041 / 47.CMMI-0846858			68,609	0	
Engineering Grants		GGB	47.041 / 47.CMMI-0856227			4,425	22,668	
Engineering Grants		GLA	47.041 / 47.CMMI-0900182			55,256	0	
Engineering Grants		GLA	47.041 / 47.CMMI-0926276			53,968	0	
Engineering Grants		GLA	47.041 / 47.CMMI-0970122			87,023	0	
Engineering Grants		GLA	47.041 / 47.CMMI-1030976			119,381	0	
Engineering Grants		GLA	47.041 / 47.CMMI-1233063			12,220	0	
Engineering Grants		GLA	47.041 / 47.CMMI-1234859			21,568	0	
Engineering Grants		GGB	47.041 / 47.CMMI-1235305			88,897	0	
Engineering Grants		GGB	47.041 / 47.CMMI-1266101			1,102	0	
Engineering Grants		GGB	47.041 / 47.ECCS-1002385			11,405	0	
Engineering Grants		GGB	47.041 / 47.ECCS-1002385 Amd 02			51,599	0	
Engineering Grants		GGB	47.041 / 47.ECCS-1232305			52,568	0	
Engineering Grants		GGB	47.041 / 47.EEC-0310717 #29			6,462	81,875	
Engineering Grants		GGB	47.041 / 47.EEC-0310717 #31			0	2,315,239	
Engineering Grants		GGB	47.041 / 47.EEC-0310717 AMEND 29			261	0	
Engineering Grants		GGB	47.041 / 47.EEC-0310717 Amd 29			22,661	(2,250)	
Engineering Grants		GGB	47.041 / 47.EEC-0310717 Amend 29			29	0	
Engineering Grants		GGB	47.041 / 47.EEC-0808763			(1,939)	0	
Engineering Grants		GLA	47.041 / 47.EEC-1037519			9,284	0	
Engineering Grants		GGB	47.041 / 47.EEC-1137023			52,238	0	
Engineering Grants		GLA	47.041 / 47.EEC-1138257			103,358	0	
Engineering Grants		GLA	47.041 / 47.EEC-1156745			101,911	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Engineering Grants	GGB	47.041 / 47.EEC-1157036	84,587	0
Engineering Grants	GLA	47.041 / 47.IIP-0968802	63,384	0
Engineering Grants	GGB	47.041 / 47.IIP-0968987 Amd 03	99,668	0
Engineering Grants	GLA	47.041 / 47.IIP-1034628	47,776	0
Engineering Grants	GLA	47.041 / 47.IIP-1134882	185,504	0
Engineering Grants	GLA	47.041 / 47.IIP-1230944	38,757	0
Engineering Grants	GLA	47.041 / 47.IIP-1258631	44,158	0
Engineering Grants	GGB	47.041 / 47.IIP-1338466	18,611	0
Mathematical and Physical Sciences	GFB	47.049	12,064,522	200,915
Mathematical and Physical Sciences	GFC	47.049	164,486	0
Mathematical and Physical Sciences	GFE	47.049	389,087	8,419
Mathematical and Physical Sciences	GKA	47.049	75,164	0
Mathematical and Physical Sciences	GGB	47.049 / 47.0855579 #3	66,334	0
Mathematical and Physical Sciences	GGB	47.049 / 47.1004295 Amd 01	83,606	0
Mathematical and Physical Sciences	GLA	47.049 / 47.CHE-0515521	(94)	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-0628260	(219)	(811)
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-0911248 Amend 2	111,539	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-0911668	43,441	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-0952608 amend 02	44,417	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-0957389 amend 2	118,819	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1004924 amend 2	105,731	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1012326 amend one	172,149	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1012468	21,716	0
Mathematical and Physical Sciences	GLA	47.049 / 47.CHE-1013029	56,138	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1057723	178,174	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1058121 amend 2	107,126	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1058292 amend 2	108,282	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1059089 amend 1	74,442	0
Mathematical and Physical Sciences	GLA	47.049 / 47.CHE-1125235	93,196	117,399
Mathematical and Physical Sciences	GLA	47.049 / 47.CHE-1137400	35,748	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1150792	74,029	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1152494	138,937	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1152963	98,026	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1213401	33,450	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-1213682 amend 1	115,175	0
Mathematical and Physical Sciences	GLA	47.049 / 47.CHE-1214068	134,300	0
Mathematical and Physical Sciences	GLA	47.049 / 47.CHE-1229156	295,547	0
Mathematical and Physical Sciences	GLA	47.049 / 47.CHE-1230544	83,619	0
Mathematical and Physical Sciences	GLA	47.049 / 47.DMR-0820518	1,663,540	64,283
Mathematical and Physical Sciences	GGB	47.049 / 47.DMR-0906489	61,437	(600)
Mathematical and Physical Sciences	GLA	47.049 / 47.DMR-0907409	88,140	0
Mathematical and Physical Sciences	GLA	47.049 / 47.DMR-0955236	150,980	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMR-0956011 amend 4	146,907	0
Mathematical and Physical Sciences	GLA	47.049 / 47.DMR-1003030	94,044	0
Mathematical and Physical Sciences	GLA	47.049 / 47.DMR-1040456	20,870	0
Mathematical and Physical Sciences	GLA	47.049 / 47.DMR-1062797	86,302	0
Mathematical and Physical Sciences	GLA	47.049 / 47.DMR-1063150	70,100	0
Mathematical and Physical Sciences	GLA	47.049 / 47.DMR-1207294	93,914	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-0700874 AMD006	31,038	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-0854903 NCE	4,226	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-0908755	46,933	0
Mathematical and Physical Sciences	GLA	47.049 / 47.DMS-0914987	(12)	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-0915262 Amend 1	95,165	5,586
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-0955038 amend 3	46,581	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1007698	17,052	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1016268 amend 1	(614)	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1022635 NCE	40,781	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1025564 NCE	35,766	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1065046 amend 2	27,718	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1101549	22,160	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1101712	28,239	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1106975	20,992	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1115668	154,450	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1120875 001	20,752	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1159964	7,207	0
Mathematical and Physical Sciences	GLA	47.049 / 47.DMS-1211667	45,144	0
Mathematical and Physical Sciences	GLA	47.049 / 47.DMS-1216889	44,297	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1228206	2,414	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-1228308	73,844	0
Mathematical and Physical Sciences	GLA	47.049 / 47.OISE-1124569	82,935	0
Mathematical and Physical Sciences	GLA	47.049 / 47.PHY-0547845	(3,486)	0
Mathematical and Physical Sciences	GLA	47.049 / 47.PHY-1067973	6,453	0
Mathematical and Physical Sciences	GGB	47.049 / 47.PHY-1068210 amend 01	56,515	0
Mathematical and Physical Sciences	GGB	47.049 / 47.PHY-1068210 amend 2	107,027	0
Mathematical and Physical Sciences	GLA	47.049 / 47.PHY-1102768	14,012	0
Mathematical and Physical Sciences	GGB	47.049 / 47.PHY-1103455	67,239	0
Mathematical and Physical Sciences	GGB	47.049 / 47.PHY-1132428- Amend 00	66,682	0
Mathematical and Physical Sciences	GGB	47.049 / 47.PHY-1151454 Amd 001	31,666	0
Mathematical and Physical Sciences	GLA	47.049 / 47.PHY-1207605	190,777	0
Mathematical and Physical Sciences	GLA	47.049 / 47.PHY-1207881	93,714	0
Mathematical and Physical Sciences	GLA	47.049 / 47.PHY-1249451	14,824	0
Geosciences	GFB	47.050	10,229,519	430,751
Geosciences	GFE	47.050	63,345	0
Geosciences	GGB	47.050 / 47.0924622 Amd 2	137,809	0
Geosciences	GGB	47.050 / 47.0930265	157,475	0
Geosciences	GGB	47.050 / 47.1011975	16,383	0
Geosciences	GGB	47.050 / 47.AGS 1219645	149,728	0
Geosciences	GGB	47.050 / 47.AGS-0425247-019	924,981	0
Geosciences	GGB	47.050 / 47.AGS-0921558 NCE	1,353	0
Geosciences	GGB	47.050 / 47.AGS-0936255 amend 1	212,908	0
Geosciences	GGB	47.050 / 47.AGS-0946911 NCE	67,260	0
Geosciences	GGB	47.050 / 47.AGS-0948015 Amd 2	46,798	0
Geosciences	GGB	47.050 / 47.AGS-0966758	156,029	0
Geosciences	GGB	47.050 / 47.AGS-0968648 Amend 03	144,214	0
Geosciences	GGB	47.050 / 47.AGS-1004286 Amd 3	75,705	0
Geosciences	GGB	47.050 / 47.AGS-1005041	108,247	0
Geosciences	GGB	47.050 / 47.AGS-1005316 amend 02	108,298	0
Geosciences	GGB	47.050 / 47.AGS-1010657 Amend NCE	221,945	28,855
Geosciences	GGB	47.050 / 47.AGS-1025584 NCE	75,378	0
Geosciences	GGB	47.050 / 47.AGS-1036028 Amend 001	92,373	0
Geosciences	GGB	47.050 / 47.AGS-1038790 Amd 01	81,945	0
Geosciences	GGB	47.050 / 47.AGS-1042190	142,522	0
Geosciences	GGB	47.050 / 47.AGS-1049041	442,817	0
Geosciences	GGB	47.050 / 47.AGS-1050052 amend 2	178,805	0
Geosciences	GGB	47.050 / 47.AGS-1059899 amend 3	215,542	0
Geosciences	GGB	47.050 / 47.AGS-1062161 amend 002	79,823	0
Geosciences	GGB	47.050 / 47.AGS-1062468	95,989	0
Geosciences	GGB	47.050 / 47.AGS-1063928 Amend 3	106,411	0
Geosciences	GGB	47.050 / 47.AGS-1119999 amend 2	85,133	0
Geosciences	GGB	47.050 / 47.AGS-1136082 amend 1	32,187	0
Geosciences	GGB	47.050 / 47.AGS-1138116	891,541	0
Geosciences	GGB	47.050 / 47.AGS-1138896	156,611	0
Geosciences	GGB	47.050 / 47.AGS-1147120	97,172	0
Geosciences	GGB	47.050 / 47.AGS-1151768	128,172	0
Geosciences	GGB	47.050 / 47.AGS-1157425 amend 1	12,407	0
Geosciences	GGB	47.050 / 47.AGS-1157425 amend 3	158,796	0
Geosciences	GGB	47.050 / 47.AGS-1240611	92,803	0
Geosciences	GGB	47.050 / 47.AGS-1250966	7,597	0
Geosciences	GGB	47.050 / 47.AGS-1316502	14,561	0
Geosciences	GGB	47.050 / 47.ASGS-1032100	53,036	0
Geosciences	GGB	47.050 / 47.ATM-0735110 amend 8	(4,445)	0
Geosciences	GGB	47.050 / 47.ATM-0820557 Amend 03	1,848	0
Geosciences	GGB	47.050 / 47.ATM-0835421 amend two	5,448	0
Geosciences	GGB	47.050 / 47.ATM-0837932 NCE	107,982	0
Geosciences	GGB	47.050 / 47.ATM-0919042 Amend 003	32,152	0
Geosciences	GLA	47.050 / 47.EAR-0749035	70,179	0
Geosciences	GGB	47.050 / 47.EAR-0855362	3,829	0
Geosciences	GLA	47.050 / 47.EAR-1019054	57,986	0
Geosciences	GLA	47.050 / 47.EAR-1025077	48,244	0
Geosciences	GLA	47.050 / 47.EAR-1029069	259,000	0
Geosciences	GLA	47.050 / 47.EAR-1045282	66,557	0
Geosciences	GLA	47.050 / 47.EAR-1118056	1,895	0
Geosciences	GGB	47.050 / 47.EAR-1119655	12,882	0
Geosciences	GLA	47.050 / 47.EAR-1126761	(773)	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Geosciences	GGB	47.050 / 47.EAR-1204460	83,769	0
Geosciences	GLA	47.050 / 47.EAR-1204787	161,064	0
Geosciences	GLA	47.050 / 47.EAR-1216390	66,689	3,207
Geosciences	GGB	47.050 / 47.EAR-1239693	10,356	0
Geosciences	GLA	47.050 / 47.EAR-1261005	45,021	0
Geosciences	GGB	47.050 / 47.IIP-0968987	9,000	0
Geosciences	GLA	47.050 / 47.OCE-1131734	186,317	0
Geosciences	GGB	47.050 / 47.OCE-1151838 Amend 01	59,826	0
Geosciences	GGB	47.050 / 47.OCE-1260602	3,277	0
Computer and Information Science and Engineering	GFB	47.070	5,845,563	460,846
Computer and Information Science and Engineering	GFC	47.070	39,244	0
Computer and Information Science and Engineering	GFE	47.070	562,030	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CCF-0746693 Amend 005	69,175	0
Computer and Information Science and Engineering	GLA	47.070 / 47.CCF-0830320	2,405	0
Computer and Information Science and Engineering	GLA	47.070 / 47.CCF-0830783	40,378	0
Computer and Information Science and Engineering	GLA	47.070 / 47.CCF-08307830	850	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CCF-0917319 Amend 003	202	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CCF-0917319 Amend 3	61,476	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CCF-1016985	66,790	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CCF-1018711 NCE	123,132	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CCF-1045885	18,354	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CCF-1045885 amend one	(8,517)	0
Computer and Information Science and Engineering	GLA	47.070 / 47.CCF-1149225	45,069	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CCF-1237945	14,908	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CCF-1252500	15,218	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CCF-1302693	2,220	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CNS-0854988	36,732	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CNS-0905232 amend 003	1,180	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CNS-0905232 amend 03	231,832	0
Computer and Information Science and Engineering	GLA	47.070 / 47.CNS-0915574	76,781	0
Computer and Information Science and Engineering	GLA	47.070 / 47.CNS-0940632	130,130	0
Computer and Information Science and Engineering	GLA	47.070 / 47.CNS-1033413	40,608	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CNS-1039585 amend NCE	232,052	88,547
Computer and Information Science and Engineering	GGB	47.070 / 47.CNS-1116134	78,383	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CNS-1129043 Amend 2	144,409	0
Computer and Information Science and Engineering	GLA	47.070 / 47.CNS-1240964	6,329	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CNS-1240991 NCE	87,009	0
Computer and Information Science and Engineering	GGB	47.070 / 47.CNS-1253908	4,880	0
Computer and Information Science and Engineering	GGB	47.070 / 47.IIS-0812437	(6,222)	8
Computer and Information Science and Engineering	GGB	47.070 / 47.IIS-1065513 amend 01	135	0
Computer and Information Science and Engineering	GGB	47.070 / 47.IIS-1065513 amend 02	237,626	0
Biological Sciences	GFB	47.074	5,653,987	395,074
Biological Sciences	GFC	47.074	11,832	0
Biological Sciences	GFE	47.074	144,003	0
Biological Sciences	GKA	47.074	14,466	0
Biological Sciences	GGB	47.074 / 47.1206775	63,545	0
Biological Sciences	GGB	47.074 / 47.DBI-0743097 NCE	67,976	0
Biological Sciences	GGB	47.074 / 47.DBI-0754606	87,393	0
Biological Sciences	GLA	47.074 / 47.DBI-0852868	41,757	0
Biological Sciences	GGB	47.074 / 47.DBI-0965768	122,927	0
Biological Sciences	GGB	47.074 / 47.DBI-1055334 amend 2	13,319	0
Biological Sciences	GGB	47.074 / 47.DBI-1055334 amend 3	40,379	0
Biological Sciences	GGB	47.074 / 47.DBI-1156329	111,009	0
Biological Sciences	GGB	47.074 / 47.DEB-0541673	56,766	5,477
Biological Sciences	GGB	47.074 / 47.DEB-0717367	1,824	0
Biological Sciences	GGB	47.074 / 47.DEB-0722115 amend 003	10,577	0
Biological Sciences	GGB	47.074 / 47.DEB-0723676 Amd #8	6,664	0
Biological Sciences	GGB	47.074 / 47.DEB-0723676 Amd #9	102,763	0
Biological Sciences	GGB	47.074 / 47.DEB-0823405 amend 006	22,769	14,068
Biological Sciences	GGB	47.074 / 47.DEB-0840869	65,299	75,770
Biological Sciences	GGB	47.074 / 47.DEB-0841865 NCE	34,465	(4,393)
Biological Sciences	GGB	47.074 / 47.DEB-0846175 mod 4	129,097	0
Biological Sciences	GGB	47.074 / 47.DEB-0910310 amend 1	12,815	0
Biological Sciences	GGB	47.074 / 47.DEB-0918482	275,227	0
Biological Sciences	GGB	47.074 / 47.DEB-0919383	56,945	(19,997)
Biological Sciences	GGB	47.074 / 47.DEB-0949619	121,609	0
Biological Sciences	GGB	47.074 / 47.DEB-0949619-003	6,759	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Biological Sciences	GGB	47.074 / 47.DEB-0950171	amend3	100,927	0
Biological Sciences	GGB	47.074 / 47.DEB-1011655		359	0
Biological Sciences	GGB	47.074 / 47.DEB-1020540		198,443	0
Biological Sciences	GGB	47.074 / 47.DEB-1020629		63,915	9,900
Biological Sciences	GGB	47.074 / 47.DEB-1021489	Amendment	29,660	0
Biological Sciences	GGB	47.074 / 47.DEB-1021489	amend 000	15,467	0
Biological Sciences	GGB	47.074 / 47.DEB-1022196		226,671	0
Biological Sciences	GGB	47.074 / 47.DEB-1027319		571,353	28,691
Biological Sciences	GGB	47.074 / 47.DEB-1046408		1,676	0
Biological Sciences	GGB	47.074 / 47.DEB-1046408	amend 1	375,960	0
Biological Sciences	GGB	47.074 / 47.DEB-1054956	amend 5	301,232	51,473
Biological Sciences	GGB	47.074 / 47.DEB-1054956	mod 4	6,048	0
Biological Sciences	GGB	47.074 / 47.DEB-1110559		10,800	0
Biological Sciences	GGB	47.074 / 47.DEB-1145200		48,433	38,052
Biological Sciences	GGB	47.074 / 47.DEB-1145616		65,781	0
Biological Sciences	GGB	47.074 / 47.DEB-1146446		40,221	0
Biological Sciences	GGB	47.074 / 47.DEB-1146489		100,832	0
Biological Sciences	GGB	47.074 / 47.DEB-1147369		60,091	0
Biological Sciences	GGB	47.074 / 47.DEB-1210421	NCE	6,347	0
Biological Sciences	GGB	47.074 / 47.DEB-1210728		1,011	0
Biological Sciences	GGB	47.074 / 47.DEB-1210752	NCE	7,780	0
Biological Sciences	GGB	47.074 / 47.DEB-1210879		104	0
Biological Sciences	GGB	47.074 / 47.DEB-1210900		4,312	0
Biological Sciences	GGB	47.074 / 47.DEB-1257174		5,928	0
Biological Sciences	GGB	47.074 / 47.DEB-1261383		136,696	0
Biological Sciences	GGB	47.074 / 47.DEB-1309876		408	0
Biological Sciences	GGB	47.074 / 47.EF-0914489		363,527	0
Biological Sciences	GGB	47.074 / 47.EF-1137378	amend 01	460,003	0
Biological Sciences	GGB	47.074 / 47.EF-1239559	amend 1	453,349	0
Biological Sciences	GGB	47.074 / 47.EF-1239559	amend 2	6,688	0
Biological Sciences	GGB	47.074 / 47.EF-1241583		8,580	0
Biological Sciences	GGB	47.074 / 47.EF-1250205		161,508	0
Biological Sciences	GGB	47.074 / 47.IOS-0703420	MCB-0703	1,918	0
Biological Sciences	GGB	47.074 / 47.IOS-0719083	amend 5	17,424	0
Biological Sciences	GGB	47.074 / 47.IOS-0745224		469	2,109
Biological Sciences	GGB	47.074 / 47.IOS-0745224	Amend 004	4,016	0
Biological Sciences	GGB	47.074 / 47.IOS-0817748	Amend 4	24,368	0
Biological Sciences	GGB	47.074 / 47.IOS-0817748	NCE	333	0
Biological Sciences	GGB	47.074 / 47.IOS-0920622		7,415	0
Biological Sciences	GGB	47.074 / 47.IOS-1025966		119,530	0
Biological Sciences	GGB	47.074 / 47.IOS-1025966	Amd #001	3,679	0
Biological Sciences	GGB	47.074 / 47.IOS-1025966	Amend. 00	61	0
Biological Sciences	GGB	47.074 / 47.IOS-1257732		67,914	5,382
Biological Sciences	GGB	47.074 / 47.IOS-1303848		146,870	0
Biological Sciences	GGB	47.074 / 47.MCB-0843073	AMD #3	48,251	0
Biological Sciences	GGB	47.074 / 47.MCB-0920588	NCE	87,109	0
Biological Sciences	GGB	47.074 / 47.MCB-0950726	amend 2	109,962	0
Biological Sciences	GGB	47.074 / 47.MCB-0950857		175,728	0
Biological Sciences	GGB	47.074 / 47.MCB-1019708		144,183	0
Biological Sciences	GGB	47.074 / 47.MCB-1023771	amend 003	124,322	0
Biological Sciences	GGB	47.074 / 47.MCB-1024668	NCE	169,963	0
Biological Sciences	GGB	47.074 / 47.MCB-1052030	amend 02	59,048	0
Biological Sciences	GGB	47.074 / 47.MCB-1052188	amend 2	156,148	0
Biological Sciences	GGB	47.074 / 47.MCB-1127059	Amend 001	5,621	0
Biological Sciences	GGB	47.074 / 47.MCB-1127059	amend 1	335,987	721,775
Biological Sciences	GGB	47.074 / 47.MCB-1158323	amend 1	169,073	0
Biological Sciences	GGB	47.074 / 47.PHY-0956714	Amd 2	92,929	0
Social, Behavioral, and Economic Sciences	GFB	47.075		1,409,824	151,654
Social, Behavioral, and Economic Sciences	GFC	47.075		41,048	28,430
Social, Behavioral, and Economic Sciences	GFE	47.075		70,185	0
Social, Behavioral, and Economic Sciences	GGB	47.075 / 47.BCS-0624315		70,257	12,947
Social, Behavioral, and Economic Sciences	GGB	47.075 / 47.BCS-1011801		380,610	29,433
Social, Behavioral, and Economic Sciences	GGB	47.075 / 47.BCS-1011801	Support C	3,953	0
Social, Behavioral, and Economic Sciences	GGB	47.075 / 47.BCS-1049048	NCE	2,343	0
Social, Behavioral, and Economic Sciences	GGB	47.075 / 47.BCS-1062787	amend 2	80,159	0
Social, Behavioral, and Economic Sciences	GGB	47.075 / 47.BCS-1127711		96,431	0
Social, Behavioral, and Economic Sciences	GGB	47.075 / 47.BCS-1220016		74,470	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Social, Behavioral, and Economic Sciences	GGB	47.075 / 47.BCS-1314162	NCE	58,130	36,164
Social, Behavioral, and Economic Sciences	GGB	47.075 / 47.SES-0920980	NCE	634	0
Social, Behavioral, and Economic Sciences	GLA	47.075 / 47.SES-0930213		85,696	0
Social, Behavioral, and Economic Sciences	GGB	47.075 / 47.SMA-1005199	amend 2	1,572	0
Education and Human Resources	GFB	47.076		9,406,592	427,421
Education and Human Resources	GFC	47.076		41,765	0
Education and Human Resources	GFE	47.076		246,690	30,501
Education and Human Resources	GGB	47.076 / 47.0841259	#3	5,869	0
Education and Human Resources	GGB	47.076 / 47.0841259	Amend #5	240,732	0
Education and Human Resources	GLA	47.076 / 47.201016466-01		22,158	0
Education and Human Resources	GGB	47.076 / 47.CFF-1018472	NCE	133,241	0
Education and Human Resources	GLA	47.076 / 47.DGE-0801692		421,866	0
Education and Human Resources	GGB	47.076 / 47.DGE-0801707	Amend 005	285,788	60,198
Education and Human Resources	GGB	47.076 / 47.DGE-0966346	Amend 2	60,625	0
Education and Human Resources	GGB	47.076 / 47.DGE-0966346	Part. Su	266,415	0
Education and Human Resources	GLA	47.076 / 47.DGE-1057607		281,731	0
Education and Human Resources	GLA	47.076 / 47.DRL-0918436		46,183	0
Education and Human Resources	GGB	47.076 / 47.DRL-1010888	NCE	155,464	0
Education and Human Resources	GLA	47.076 / 47.DUE-0717751		50,640	0
Education and Human Resources	GLA	47.076 / 47.DUE-0717754		15,265	0
Education and Human Resources	GGB	47.076 / 47.DUE-0734267	amend 1	124,482	0
Education and Human Resources	GGB	47.076 / 47.DUE-0832173		867,744	2,017,167
Education and Human Resources	GLA	47.076 / 47.DUE-0836937		3,535	0
Education and Human Resources	GLA	47.076 / 47.DUE-0919889		16,181	0
Education and Human Resources	GGB	47.076 / 47.DUE-0942448	NCE	57,366	10,221
Education and Human Resources	GLA	47.076 / 47.DUE-1022024		6,583	0
Education and Human Resources	GGB	47.076 / 47.DUE-1035298		204,582	20,507
Education and Human Resources	GLA	47.076 / 47.DUE-1044255		110,844	0
Education and Human Resources	GGB	47.076 / 47.DUE-1244889		6,447	0
Education and Human Resources	GGB	47.076 / 47.HRD-1102523	amend 2	289,776	219,288
Polar Programs (B) -	GFB	47.078		5,017,238	1,373,930
Polar Programs (B) -	GGB	47.078 / 47.1023562		112,890	0
Polar Programs (B) -	GGB	47.078 / 47.ANT-1043700		50,943	0
International Science and Engineering (OISE)	GFB	47.079		479,628	0
International Science and Engineering (OISE)	GGB	47.079 / 47.CHE-0820721		20,861	0
International Science and Engineering (OISE)	GGB	47.079 / 47.OISE-1157779		17,827	0
International Science and Engineering (OISE)	GLA	47.079 / 47.OISE-1243539		167,480	80,970
Office of Cyberinfrastructure	GFB	47.080		1,197,235	49,006
Office of Cyberinfrastructure	GFE	47.080		182,176	0
Office of Cyberinfrastructure	GGB	47.080 / 47.OCI-0832705	NCE	3,021	0
Office of Cyberinfrastructure	GLA	47.080 / 47.OCI-1048586		5,192	0
Office of Cyberinfrastructure	GGB	47.080 / 47.OCI-1239982		82,990	0
Office of Cyberinfrastructure	GGB	47.080 / 47.OCI-1241083		25,762	0
ARRA-R&D	GFC	47.082		166,992	0
ARRA-R&D	GFE	47.082		2,745	0
R&D-ARRA	GFB	47.082		5,851,980	439,016
ARRA: R&D CAREER: Development of Complex	GGB	47.082 / 47.0847641		58,838	0
ARRA: R&D Table Top EUV Holography: A New A	GGB	47.082 / 47.0901806		98,736	0
ARRA: R&D High-speed Three Dimensional Coher	GGB	47.082 / 47.0901870		11,626	0
ARRA: R&D CSR: Medium:Collaborative: Stochas	GGB	47.082 / 47.0905399		260,835	0
ARRA: R&D CIF: Small: Collaborative Research	GGB	47.082 / 47.0916314		(7)	0
ARRA: R&D MRI: Acquisition of the ISTeC High	GGB	47.082 / 47.0923386		61,241	0
ARRA: R&D MRI-R2: Development of a High Aver	GGB	47.082 / 47.0960274	Amd 01	430,037	0
ARRA: R&D Collaborative Research: A Biotic A	GGB	47.082 / 47.ARC-0909441		189,313	0
ARRA: R&D Laboratory and Ground-Based Studie	GGB	47.082 / 47.ATM-0841602	NCE	223,706	0
ARRA: R&D Impacts of the Biosphere on Global	GGB	47.082 / 47.ATM-0929282		78,196	0
ARRA R&D	GLA	47.082 / 47.CBET-0846923		148,399	0
ARRA R&D	GLA	47.082 / 47.CBET-0854343		37,793	0
ARRA R&D	GLA	47.082 / 47.CHE-0923537		231,935	0
ARRA R&D	GLA	47.082 / 47.CNS-0855060		2,054	0
ARRA R&D	GLA	47.082 / 47.CNS-0905513		14,794	0
ARRA R&D	GLA	47.082 / 47.CNS-0931748		319,025	21,903
ARRA: R&D Dynamics in Patterned Magnetic	GGB	47.082 / 47.DMR-0907706		96,277	0
ARRA: R&D Models for Extremes on a Spatial L	GGB	47.082 / 47.DMS-0905315	NCE	49,560	0
ARRA: R&D Inference Using Shape-Restricted S	GGB	47.082 / 47.DMS-0905656		49,614	0
ARRA R&D	GLA	47.082 / 47.DMS-0914852		0	46,223
ARRA: R&D New Techniques in Characteristic F	GGB	47.082 / 47.DMS-0915253		19,426	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

ARRA: R&D Direct Re-Os Dating of Ordovician
ARRA R&D
ARRA R&D
ARRA: R&D Career: Organization of Social Str
ARRA R&D
ARRA R&D
ARRA: R&D Some Issues in Analytic Inference
R&D: 'New, GK-12: A Multi-Disciplinary Researc
R&D: 'REU Supplement for CMMAP
R&D: 'CMMAP - Diversity Objectives
R&D: 'CMMAP Education Objectives
R&D: 'CMMAP Knowledge Transfer Objectives
R&D: 'CMMAP Participant Support
R&D: 'CMMAP Research Objectives
R&D: 'CMMAP Subawards
R&D: 'IPY: Collaborative Research: Linking Inu
R&D: 'MRI: Acquisition of a Rapid Compression
R&D: 'CAREER: Towards Rational Design of Smart
R&D: 'Statistical Mechanics of the Dynamics in
R&D: 'Chemical Triggers for Spin-State Switchi
R&D: 'RUI Supple; Collab Rsrch: Genome Size Ev
R&D: 'Methane Uptake by Grassland Soils:
ARRA: R&D CAREER- Climate Change Impacts on
R&D
R&D: 'ERC -- Engineering Research Center for E
R&D: 'Engineering Research Center for Extreme
R&D: 'RET Site: EUV ERC Research Experience fo
R&D: 'Travel Expenses (All Categories)
R&D: 'EUV ERC Research Outreach Account
R&D: 'Engineering Research Center for Extreme
R&D: 'Non-research-related Participant Support
R&D: 'THRUST 1-3: Optics for Nanocluster Spect
R&D: 'THRUST 2: Interferometry Source
R&D: 'THRUST 3: Nanocluster Spectroscopies
R&D: 'EUV ERC Administration Account
R&D: 'EUV ERC Education and Outreach Account
R&D: 'THRUST 1: Short Wavelength EUV Laser
R&D: 'REV Supplement: I/UCRC for Next Generati
R&D: 'REU Supplement for Collaborative Researc

GGB 47.082 / 47.EAR-0844213
GLA 47.082 / 47.EAR-0854516
GLA 47.082 / 47.EAR-0911734
GGB 47.082 / 47.IOS-0846133
GLA 47.082 / 47.PHY-0855680
GLA 47.082 / 47.PHY-0903457
GGB 47.082 / 47.SES-0922142
GGB 47.0841259 #3 Participan
GGB 47.AGS-0425247
GGB 47.AGS-0425247-019
GGB 47.AGS-0425247-019
GGB 47.AGS-0425247-019
GGB 47.AGS-0425247-019
GGB 47.AGS-0425247-019
GGB 47.AGS-0425247-019
GGB 47.AGS-0425247-019
GGB 47.ARC-0753803
GGB 47.CBET-0808987
GGB 47.CBET-0847016 Amend 4
GGB 47.CHE-0909676
GGB 47.CHE-1058889
GGB 47.DEB-1021489 Amendment 3
GGB 47.DEB-1054956 amend 4
GGB 47.EAR-0847683
GLA 47.EAR-1257836
GGB 47.EEC-0310717
GGB 47.EEC-0310717 Amd 29
GGB 47.EEC-0310717 Amd 29
GGB 47.EEC-0310717 Amd 29
GGB 47.EEC-0310717 #29
GGB 47.EEC-0310717 #29
GGB 47.EEC-0310717 #29
GGB 47.EEC-0310717 #29
GGB 47.EEC-0310717 #29
GGB 47.EEC-0310717 Amd 29
GGB 47.EEC-0310717 Amd 29
GGB 47.EEC-0310717 Amendment 29
GGB 47.IIP-0968987 #004
GGB 47.IOS-0719083 amend 5

14,993
1,298
67,957
126,819
10,990
(1,623)
176,304
245,837
111,670
301,665
529,957
99,988
96,907
510,837
17,131
44,623
64,728
161,766
69,543
116,102
7,382
11,678
78,128
174,792
57,721
303,903
19,604
26,897
18,703
126,281
12,640
25
21,394
44,585
19,134
104,019
110,027
3,728
2,445

1,175,968
16,317

SUBTOTAL DIRECT FROM:

105,032,276

12,327,654

PASS-THROUGH PROGRAMS FROM:

Eastern Iowa Community College
Education and Human Resources
Georgetown University
Education and Human Resources
Joint Oceanographic Institutions, Inc.
R&D
Mesa Photonics LLC
R&D
Michigan Tehnological University
Education and Human Resources
Michigan State University
Engineering Grants
National Academy of Sciences
Biological Sciences
Pennsylvania State University
Geosciences
Social, Behavioral, and Economic Sciences
Southern California Earthquake Center
Geosciences
Stanford University
Engineering Grants
Technical Education Research Centers, Inc.
Education and Human Resources
Texas Tech University

GLA 47.076 / 47.DUE-0902309/ B0010
GKA 47.076 / 47.RX2236-479-UNC
GLA 47.POT318A73/BA-73
GLA 47.CSM 10794
GLA 47.076 / 47.08033622
GLA 47.041 / 47.61-2488CSM
GLA 47.074 / 47.NAE-P210964
GLA 47.050 / 47.4802-CSM-NSF-5019
GLA 47.075 / 47.4808-CSM-NSF-9447
GLA 47.050 / 47.Y86600/EAR-1033462
GLA 47.041 / 47.28139600-50542-B
GLA 47.076 / 47.TERC PROJ. #4483/D

23,966
29,853
1,009
11,957
98,974
82,151
38,398
13,619
7,331
14,635
712,731
47,422

0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
Education and Human Resources				GLA	47.076 / 47.21P133-02	40,124	0
Education and Human Resources				GLA	47.076 / 47.21P164-01	20,585	0
The Regents of the University of California							
ARRA R&D				GLA	47.082 / 47.08-004370-02	54,977	0
University of California Los Angeles							
Geosciences				GLA	47.050 / 47.2155 G QA132	37,967	0
ARRA R&D				GLA	47.082 / 47.60220828-51077-S	112,150	0
University of Maryland Baltimore County							
Engineering Grants				GLA	47.041 / 47.0000007501	7,304	0
University of Notre Dame							
Mathematical and Physical Sciences				GLA	47.049 / 47.202401-CSM	49,850	0
University of Southern California							
Geosciences				GLA	47.050 / 47.37590087 / PO#1004	53	0
University of Texas at Arlington							
ARRA R&D				GLA	47.082 / 47.26-2110-00-62	56,398	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						1,461,454	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION						106,493,730	12,327,654
SUBTOTAL NATIONAL SCIENCE FOUNDATION						106,493,730	12,327,654

SMALL BUSINESS ADMINISTRATION							
SMALL BUSINESS ADMINISTRATION							
DIRECT FROM:							
SMALL BUSINESS ADMINISTRATION							
7(j) Technical Assistance							
R&D: Technology Development and Technical Tra							
				GGB	59.007 / 59.SBAHQ-11-I-0047	209,918	0
				GGB	59.SBAHQ-10-I-0036	2,643	0
SUBTOTAL DIRECT FROM:						212,561	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION						212,561	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION						212,561	0

TENNESSEE VALLEY AUTHORITY							
TENNESSEE VALLEY AUTHORITY							
DIRECT FROM:							
TENNESSEE VALLEY AUTHORITY							
TVA Energy Research and Technology Applications							
				GFB	62.001	267,506	0
SUBTOTAL DIRECT FROM:						267,506	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY						267,506	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY						267,506	0

DEPARTMENT OF VETERANS AFFAIRS							
DEPARTMENT OF VETERANS AFFAIRS							
DIRECT FROM:							
DEPARTMENT OF VETERANS AFFAIRS							
Unclassified Grants and Contracts							
				GFB	64.000	177,594	0
SUBTOTAL DIRECT FROM:						177,594	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS						177,594	0
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS							
DIRECT FROM:							
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS							
Native American Veteran Direct Loan Program				GFE	64.126	8,278	0
SUBTOTAL DIRECT FROM:						8,278	0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS						8,278	0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS							
DIRECT FROM:							
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS							
Sharing Specialized Medical Resources				GFE	64.018	2	0
SUBTOTAL DIRECT FROM:						2	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS						2	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS						185,874	0

ENVIRONMENTAL PROTECTION AGENCY							
ENVIRONMENTAL PROTECTION AGENCY							
DIRECT FROM:							
ENVIRONMENTAL PROTECTION AGENCY							
Unclassified Grants and Contracts				GFB	66.000	17,059	0
National Network for Environmental Management Studies Fellowship Program				GFB	66.952	12,446	0
SUBTOTAL DIRECT FROM:						29,505	0
PASS-THROUGH PROGRAMS FROM:							
Cadmus Group							
R&D				GLA	66.EP-C-11-039	7,421	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						7,421	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY						36,926	0
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY							
DIRECT FROM:							
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY							
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C				GFB	66.034	5,239	0
SUBTOTAL DIRECT FROM:						5,239	0
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY						5,239	0
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY							
DIRECT FROM:							
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY							
Regional Agricultural IPM Grants				GGB	66.714 / 66.PE 96809901-0	12,165	0
SUBTOTAL DIRECT FROM:						12,165	0
SUBTOTAL OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY						12,165	0
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
DIRECT FROM:						
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY						
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB		66.716 / 66.X8-97876701-0	21,278	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB		66.716 / 66.X8-97885801-0	14,785	0
Source Reduction Assistance		GFE		66.717	(125)	0
SUBTOTAL DIRECT FROM:					35,938	0
SUBTOTAL OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					35,938	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY						
Science to Achieve Results (STAR) Research Program		GFB		66.509	355,453	135,175
Science to Achieve Results (STAR) Research Program		GGB		66.509 / 66.RD-83374701-0 amend 0	56,098	11,135
Science to Achieve Results (STAR) Research Program		GGB		66.509 / 66.RD-083489901-0	68,705	0
Science to Achieve Results (STAR) Research Program		GLA		66.509 / 66.RD-83332401-0	(7,989)	0
Science to Achieve Results (STAR) Research Program		GGB		66.509 / 66.RD-83383301-2	30,935	0
Science to Achieve Results (STAR) Research Program		GLA		66.509 / 66.RD-83438701-0	209,142	37,050
Science to Achieve Results (STAR) Research Program		GGB		66.509 / 66.RD-83455101-0	97,395	47,917
Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		GFE		66.510	35,864	0
Office of Research and Development Consolidated Research/Training/Fellowships		GFB		66.511	54,857	0
Science to Achieve Results (STAR) Fellowship Program		GFB		66.514	100,608	0
Science to Achieve Results (STAR) Fellowship Program		GLA		66.514 / 66.FP-91735401-0	16,946	0
Science to Achieve Results (STAR) Fellowship Program		GLA		66.514 / 66.FP-91744801-0	7,600	0
Science to Achieve Results (STAR) Fellowship Program		GLA		66.514 / 66.FP-91746401-0	14,809	0
Regional Applied Research efforts (RARE)		GLA		66.517 / 66.83514301	59,699	0
SUBTOTAL DIRECT FROM:					1,100,122	231,277
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					1,100,122	231,277
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY						
Regional Wetland Program Development Grants		GGB		66.461 / 66.96813401	44,011	0
Regional Wetland Program Development Grants		GGB		66.461 / 66.96814101	16,344	0
Regional Wetland Program Development Grants		GGB		66.461 / 66.96814101 mod 1	14,271	0
Regional Wetland Program Development Grants		GGB		66.461 / 66.CD-96810901-0	111,655	0
Regional Wetland Program Development Grants		GGB		66.461 / 66.CD-96812101-0	65,369	0
Regional Wetland Program Development Grants		GGB		66.461 / 66.CD-96812801-0	33,713	0
Regional Wetland Program Development Grants		GGB		66.461 / 66.CD-97847001	17,136	0
Regional Wetland Program Development Grants		GGB		66.461 / 66.CD-97847301-3	57,849	0
Regional Wetland Program Development Grants		GGB		66.461 / 66.CD-97868601-0	34,913	0
SUBTOTAL DIRECT FROM:					395,261	0
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					395,261	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY					1,585,651	231,277

NUCLEAR REGULATORY COMMISSION						
NUCLEAR REGULATORY COMMISSION						
DIRECT FROM:						
NUCLEAR REGULATORY COMMISSION						
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program		GLA		77.006 / 77.NRC-HQ-11-G-38-0054	52,123	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA		77.008 / 77.NRC-38-08-954	(2,207)	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA		77.008 / 77.NRC-38-09-924	68,883	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA		77.008 / 77.NRC-38-10-952	106,946	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA		77.008 / 77.NRC-HQ-11G-38-0062	185,740	0
R&D: 'Radiochemistry Faculty Development at Co		GGB		77.NRC-HQ-12-G-38-0044	54,039	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DIRECT FROM:							465,524	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION							465,524	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION							465,524	0
DEPARTMENT OF ENERGY								
DEPARTMENT OF ENERGY								
DIRECT FROM:								
DEPARTMENT OF ENERGY								
Unclassified Grants and Contracts				GFB	81.000		1,320,502	0
R&D				GLA	81.00100307		(27,363)	0
Office of Science Financial Assistance Program				GFE	81.049		92,001	0
R&D-ARRA				GFB	81.049		10,271,658	286,246
Office of Science Financial Assistance Program				GGB	81.049 / 81.0000000DE-SC0001724		4,148	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.0000000DE-SC05294 Mod		17,175	12,930
Office of Science Financial Assistance Program				GGB	81.049 / 81.0000000DE-SC05304 mod		76,800	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.0000000DE-SC07016 Mod		127,071	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.4000108022 Mod 4		241,670	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.6A502022 FINAL INVOI		4,342	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-0000000SC01904 M 2		132	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-0000000SC3956		127,035	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-0000000SC4030 mod		62,494	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-0000000SC5413 mod		167,619	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-0000000SC8459		50,411	14,260
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-0000000SC8482 mod		72,636	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-0000000SC8583 Amd		54,470	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-0000000SC8595		296,468	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-0000000SC8654		157,813	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FC02-07ER54909 AMD		102,021	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG02-03ER15453 A00		141,649	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG02-03ER41255 Mo		59,815	0
ARRA: R&D New Technique for Barium Daughter				GGB	81.049 / 81.DE-FG02-03ER41255 010		914	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG02-03ER41255 Mod		11,777	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG02-04ER15592 Mod		80,049	0
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-FG02-05ER46242		158,908	0
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-FG02-07ER46397		136,388	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG02-07ER64350 005		9,489	2,410
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG02-08ER64622		25,021	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG02-08ER64622 Mo		534,594	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG02-08ER64629		209,271	132,846
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG02-08ER64647		0	412
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-FG02-08ER64659		3,122	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG02-93ER40788 AME		940,568	0
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-FG02-93ER40789		314,045	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-FG03-96ER14647 A01		135,041	0
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-SC0000676/10SC0032		2,154	0
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-SC0004303		5,075	0
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-SC0004934		65,818	0
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-SC0005342		138,325	21,447
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-SC0006433		152,940	0
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-SC0006997		70,724	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-SC0008149 mod 1		68,406	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-SC0008226 mod 1		71,266	0
Office of Science Financial Assistance Program				GLA	81.049 / 81.DE-SC0008547		38,474	0
Office of Science Financial Assistance Program				GGB	81.049 / 81.DE-SC0008582 Mod 1		116,610	0
Office of Science Financial Assistance Program				GLA	81.049 / 81.SC 0000757		132,245	0
University Coal Research				GFB	81.057		75,156	0
Office of Scientific and Technical Information				GFB	81.064		106,237	0
R&D-ARRA				GFB	81.087		592,746	0
Renewable Energy Research and Development				GGB	81.087 / 81.DE-0000000EE5399 Mod		391,832	0
Renewable Energy Research and Development				GLA	81.087 / 81.DE-EE0000260		97,369	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

ARRA R&D	GLA	81.087 / 81.DE-EE0002760	275,501	5,000
ARRA R&D	GLA	81.087 / 81.DE-EE0002762	243,515	59,401
Renewable Energy Research and Development	GLA	81.087 / 81.DE-EE0005326	368,455	0
Renewable Energy Research and Development	GLA	81.087 / 81.DE-EE0005513	191,505	0
Renewable Energy Research and Development	GLA	81.087 / 81.DE-EE0005522	177,545	0
Renewable Energy Research and Development	GGB	81.087 / 81.DE-EE0006086	68,600	53,125
Renewable Energy Research and Development	GGB	81.087 / 81.UGA-0-41027.07 Task	3,171	0
Fossil Energy Research and Development	GLA	81.089 / 81.DE-FE0000730	16,988	23,186
Fossil Energy Research and Development	GLA	81.089 / 81.DE-FE0000988	265,565	0
Fossil Energy Research and Development	GLA	81.089 / 81.DE-FE0001009	146,568	45,000
Fossil Energy Research and Development	GLA	81.089 / 81.DE-FE0004630	52,179	0
Fossil Energy Research and Development	GLA	81.089 / 81.DE-FE0009963	128,744	0
Fossil Energy Research and Development	GLA	81.089 / 81.DE-FG36-08G018195	27,127	38,492
Fossil Energy Research and Development	GLA	81.089 / 81.DE-NT0005663	(12,253)	0
Fossil Energy Research and Development	GLA	81.089 / 81.DE-NT0006554	42,871	2,280
Stewardship Science Grant Program	GLA	81.112 / 81.DE-FG52-10NA29650	135,950	0
Stewardship Science Grant Program	GLA	81.112 / 81.DE-NA0001985	8,508	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis	GFB	81.117	7,868	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis	GGB	81.117 / 81.DE-0000000EE5542 Mod	220,876	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis	GGB	81.117 / 81.UGA-0-41027-06	16,493	0
Nuclear Energy Research, Development and Demonstration	GGB	81.121 / 81.DE-0000000NE0514	174,419	0
Nuclear Energy Research, Development and Demonstration	GLA	81.121 / 81.DE-NE0000301	68,005	0
Nuclear Energy Research, Development and Demonstration	GLA	81.121 / 81.DE-NE0000500	38,318	0
R&D-ARRA	GFB	81.122	564,226	0
ARRA: R&D Multi-Objective Optimization Appro	GGB	81.133 / 81.DE-0000000FE1830, Mod	79,705	0
ARRA R&D	GLA	81.133 / 81.DE-FE0002059	69,299	0
ARRA R&D	GLA	81.133 / 81.DE-FE002058	107,510	0
R&D-ARRA	GFB	81.135	968,342	753,322
Advanced Research and Projects Agency ? Energy Financial Assistance Program	GLA	81.135 / 81.DE-AR0000287	50,568	0
Advanced Research and Projects Agency ? Energy Financial Assistance Program	GGB	81.135 / 81.DE-AR0000311	126,853	0
R&D: 'R+D on bladders for the HAWC observatory	GGB	81.151139 mod 2	295,785	0
R&D: 'The Role of RNA Virus Quasispecies Dynam	GGB	81.B595091 Mod 2	60,034	0
R&D: 'Planarization of Optical Coatings with P	GGB	81.B600662	63,733	0
R&D: 'A Node-Level Programming Model Framework	GGB	81.B601754 Mod 01	75,244	0
R&D: 'Planarization of Optical Coatings with P	GGB	81.B602855	2,349	0
R&D: 'Collaborative Project: A Flexible Atmosp	GGB	81.DE-0000000SC7050 Mod 1	149,421	0
R&D: 'Neutrino Physics at Current and Next Gen	GGB	81.DE-0000000SC9747	10,083	0
R&D: 'Achieving Tier 4 Emissions + Efficiency	GGB	81.DE-EE0006086	27,314	0
R&D: 'Transition Metal Polypyridine Complexes:	GGB	81.DE-FG02-04ER15591 Amd A	245,960	0
R&D: 'Achieving Three-Dimensional Well-Ordered	GGB	81.DE-FG02-07ER46448 Mod 6	84,075	0
R&D: 'In Situ Examination of the Potential Rol	GGB	81.DE-FG02-08ER64622	4,495	0
R&D: 'Sustainable Biofuels Development Center	GGB	81.DE-FG02-08ER64622 Mod 2	11,858	0
R&D: 'Genomics-Enabled Sensor Platform for Rap	GGB	81.PO#1204442	30,080	0
R&D: 'Analysis of Solar Forecast Error	GGB	81.UGA-0-41027-11	40,000	0

SUBTOTAL DIRECT FROM:

23,838,583

1,450,357

PASS-THROUGH PROGRAMS FROM:

Advanced Technology Institute	
R&D	GLA
Arizona Geological Survey	81.2005-302
Renewable Energy Research and Development	GLA
Barnard College	81.087 / 81.CO-EE0002850/ PO B
R&D	GLA
Battelle Energy Alliance, LLC	81.DE-SC0006796
R&D	GLA
R&D	81.00091044
Battelle - Pacific Northwest National Laboratory	GLA
R&D	81.00114253
R&D	GLA
R&D	81.112440
Brookhaven National Laboratory	GLA
R&D	81.157701
Donald Danforth Plant Science Center	GLA
Renewable Energy Research and Development	81.114940
Idaho National Laboratory	GLA
R&D	81.087 / 81.28302-HH
R&D	GLA
R&D	81.00091544
	GLA
	81.00099596

44,203

41,438

75,823

54,704

3,392

90,694

35,781

24,592

8,896

0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		MAJOR SUBDIVISION OF FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)				INDICATOR	AGENCY			
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
	R&D			GLA		81.00100709	61,655	0
	R&D			GLA		81.00108168	58,038	0
	R&D			GLA		81.00110265	98,059	0
	R&D			GLA		81.00128018	78,012	72,889
	R&D			GLA		81.00129491	50,255	0
	R&D			GLA		81.129750	69,760	0
	R&D			GLA		81.PO#00132194	17,317	0
Idaho State	University							
	R&D			GLA		81.09-265A - PO001872	83,241	0
	R&D			GLA		81.12-308D/PO010844	68,313	0
KMLabs Inc.								
	R&D			GLA		81.CSM 9785	60,641	0
Knolls Atomic	Power Laboratory KAPL, Inc.							
	R&D			GLA		81.PO6013555	2,714	0
Lawrence	Berkeley National Laboratory							
	R&D			GLA		81.6980783	43,832	0
Lawrence	Livermore National Laboratory							
	R&D			GLA		81.B581603	(619)	0
	R&D			GLA		81.B593911	49,903	0
	R&D			GLA		81.B593912	40,161	0
	R&D			GLA		81.B601600	81,692	0
	R&D			GLA		81.NO.B590343	546	0
Los Alamos	National Laboratory							
	R&D			GLA		81.199323	69,320	0
	R&D			GLA		81.72337-001-09	(520)	0
	R&D			GLA		81.74274-001-09	123,595	0
	R&D			GLA		81.79589-001-10	26,160	0
	R&D			GLA		81.CONSORTIUM MEMBERSHIP	44,221	0
	R&D			GLA		81.PO# 224793	20,687	0
	R&D			GLA		81.PROPOSAL NO. 10263	46,405	0
Michigan	Aerospace Corporation							
	R&D			GLA		81.C1910-05112	75,307	0
Missouri	University of Science and Technology							
	R&D			GLA		81.00028983-01	169,670	0
National	Nuclear Security Administration							
	Defense Nuclear Nonproliferation Research			GLA		81.113 / 81.DE-NA0001730	101,595	0
National	Renewable Energy Laboratory							
	R&D			GLA		81. A. SELLINGER- JOINT APP	24,644	0
	R&D			GLA		81. GREG BOGIN	49,836	0
	R&D			GLA		81.AGB-1-11429-01	35,354	0
	R&D			GLA		81.ATTN:JOINT APPT C. PA	36,357	0
	R&D			GLA		81.JOINT APPT: KATHRYN J	16,644	0
	R&D			GLA		81.JOINT APPT: K JOHNSON	57,584	0
	R&D			GLA		81.KXEA-3-33607-40	(3,011)	0
	R&D			GLA		81.KXEA-3-33607-43	(152)	0
	ARRA R&D			GLA		81.KXEA-3-33607-50	30,414	0
	ARRA R&D			GLA		81.KXEA-3-33607-57	6,564	0
	R&D			GLA		81.KXFE-9-99001-06	(44)	0
	R&D			GLA		81.NREL-S KURTZ/CSM E TO	38,864	0
	R&D			GLA		81.PO 194669	(68)	0
	R&D			GLA		81.PO# 187179	20,834	0
	R&D			GLA		81.UGA-0-41025-09	5,307	0
	R&D			GLA		81.UGA-0-41025-11	43,138	0
	R&D			GLA		81.UGA-0-41025-13	4,546	0
	R&D			GLA		81.UGA-0-41025-14	22,591	0
	R&D			GLA		81.UGA-0-41025-16	35,621	0
	R&D			GLA		81.UGA-0-41025-17	88,496	0
	R&D			GLA		81.UGA-0-41025-18	11,746	0
	R&D			GLA		81.UGA-0-41025-19	1,295	0
	R&D			GLA		81.UGA-0-41025-20	35,203	0
	R&D			GLA		81.UGA-0-41025-21	3,150	0
	R&D			GLA		81.UGA-0-41025-22	72,874	0
	R&D			GLA		81.UGA-0-41025-23	32,616	0
	R&D			GLA		81.UGA-0-41025-24	53,146	0
	R&D			GLA		81.UGA-0-41025-25	47,818	0
	R&D			GLA		81.UGA-0-41025-27	54,474	0
	R&D			GLA		81.UGA-0-41025-28	47,558	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY			
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
R&D		GLA		81.UGA-0-41025-29	50,113	0
R&D		GLA		81.UGA-0-41025-30	37,834	0
R&D		GLA		81.UGA-0-41025-31	102,651	0
R&D		GLA		81.UGA-0-41025-32	25,628	0
R&D		GLA		81.UGA-0-41025-33	41,642	0
R&D		GLA		81.UGA-0-41025-34	90,866	0
R&D		GLA		81.UGA-0-41025-35	150,390	0
R&D		GLA		81.UGA-0-41025-36	41,852	0
R&D		GLA		81.UGA-0-41025-37	3,212	0
R&D		GLA		81.UGA-0-41025-38	52,149	0
R&D		GLA		81.UGA-0-41025-39	60,288	0
R&D		GLA		81.UGA-0-41025-40	122,591	0
R&D		GLA		81.UGA-0-41025-41	42,068	0
R&D		GLA		81.UGA-0-41025-42	47,528	0
R&D		GLA		81.UGA-0-41025-43	29,452	0
R&D		GLA		81.UGA-0-41025-44	40,501	0
R&D		GLA		81.UGA-0-41025-45	45,596	0
R&D		GLA		81.UGA-0-41025-46	21,259	0
R&D		GLA		81.UGA-0-41025-47	34,675	0
R&D		GLA		81.UGA-0-41025-50	24,670	0
R&D		GLA		81.UGA-0-41025-51	21,615	0
R&D		GLA		81.UGA-0-41025-52	17,326	0
R&D		GLA		81.UGA-0-41025-53	33,695	0
R&D		GLA		81.UGA-0-41025-54	6,676	0
R&D		GLA		81.UGA-0-41025-55	13,274	0
R&D		GLA		81.UGA-0-41025-56	5,513	0
R&D		GLA		81.UGA-0-41025-12	19,818	0
R&D		GLA		81.XFT-0-40579-01	20,420	0
R&D		GLA		81.XFT-0-40591-01	(761)	0
R&D		GLA		81.XGB-3-23000-01	59,076	0
R&D		GLA		81.XGC-0-40445-01	79,591	0
R&D		GLA		81.ZFA-0-40654-01	195,047	0
R&D		GLA		81.ZFW-9-99315-01	106,775	0
R&D		GLA		81.ZGB-0-40647-01	59,433	0
R&D		GLA		81.ZGB-9-99187-01	334	0
North American	Die Casting Association					
	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis	GLA		81.117 / 81.DE-EE0001100	(11,585)	0
Oak Ridge	National Laboratory					
R&D		GLA		81.4000115672	24,727	0
R&D		GLA		81.PROPOSAL NO. 10426	25,494	0
Pall	Corporation					
R&D		GLA		81.DOE/NETL DE-FE0001181	65,034	0
Pennsylvania	State University					
	Office of Science Financial Assistance Program	GLA		81.049 / 81.4685-CSM-USDOE-2147	70,039	0
Praxair, Inc.						
R&D		GLA		81.DE-FE00004908	29,276	0
R&D		GLA		81.SUB# DE-FE00004908	4,949	0
Research	Partnership to Secure Energy for America					
R&D		GLA		81.07122-09	(65,032)	0
R&D		GLA		81.07122-14	(976)	0
R&D		GLA		81.07122-15	7,127	0
R&D		GLA		81.10121-4202-01 (KOH)	136,864	63,391
R&D		GLA		81.10122-20 (WU)	200,289	0
R&D		GLA		81.10122-39 (CATH)	165,367	196,397
R&D		GLA		81.10122-47	197,126	0
Rutgers	University					
	Stewardship Science Grant Program	GLA		81.112 / 81.S1063876	232,471	0
Sandia	National Laboratories					
R&D		GLA		81.1127615	201	0
R&D		GLA		81.PO 1010917	580	0
R&D		GLA		81.PO1315339	19,059	0
R&D		GLA		81.SPO#1159763	82,894	10,000
R&D		GLA		81.SPO: 1070094	52,104	0
Stanford	University					
	Renewable Energy Research and Development	GLA		81.087 / 81.010628170	56,469	0
State of	Oklahoma					
	Office of Science Financial Assistance Program	GLA		81.049 / 81.AA-5-41302	21,470	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
U.S.	Automotive Materials Partnership						
R&D				GLA	81.13-2837-AMP	7,867	0
University of	Utah						
ARRA R&D				GLA	81.089 / 81.10015030-CGS	55,246	0
R&D				GLA	81.10021907-CSM	2,172	0
University of	Virginia						
Office of Science Financial Assistance Program				GLA	81.049 / 81.GQ10044-141999	106,853	0
William Lettis	and Associates, Inc.						
ARRA R&D				GLA	81.2116-CSM-001	126,090	0
Y-12 National	Security Complex						
R&D				GLA	81.43000069794	20,753	0
R&D				GLA	81.4300079147	66,294	0
Yale	University						
Advanced Research and Projects Agency ? Energy Financial Assistance Program				GLA	81.135 / 81.0670-3228	2,656	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						6,387,754	416,102
SUBTOTAL DEPARTMENT OF ENERGY						30,226,337	1,866,459
SUBTOTAL DEPARTMENT OF ENERGY						30,226,337	1,866,459

DEPARTMENT OF EDUCATION							
DEPARTMENT OF EDUCATION							
DIRECT FROM:							
DEPARTMENT OF EDUCATION							
R&D:	'Adjoint Based Methods for Uncertainty			GGB	84.B590495 mod 2	94,645	0
R&D:	'Access 2: Persistence in Postsecondary E			GGB	84.P333A080026 -10	105,667	0
SUBTOTAL DIRECT FROM:						200,312	0
SUBTOTAL DEPARTMENT OF EDUCATION						200,312	0
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION							
Education Research, Development and Dissemination				GFB	84.305	369,742	64,248
Education Research, Development and Dissemination				GFE	84.305	319,305	0
Research in Special Education				GFE	84.324	334,108	0
Research in Special Education				GGB	84.324 / 84.R324A110136	165,325	19,019
SUBTOTAL DIRECT FROM:						1,188,480	83,267
SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION						1,188,480	83,267
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and Internation				GFB	84.015	167,141	0
Overseas Programs - Group Projects Abroad				GFB	84.021	103,710	0
Overseas Programs - Doctoral Dissertation Research Abroad				GFB	84.022	20,666	0
Graduate Assistance in Areas of National Need				GFB	84.200	386,571	0
Child Care Access Means Parents in School				GGB	84.335 / 84.P335A100095 - 11	38,870	31,649
SUBTOTAL DIRECT FROM:						716,958	31,649
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						716,958	31,649
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
Fund for the Improvement of Postsecondary Education			GFB	84.116		21,836	0
Fund for the Improvement of Postsecondary Education			GGB	84.116 / 84.P116W090280	Action 2	32,359	0
SUBTOTAL DIRECT FROM:						54,195	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						54,195	0
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION							
Bilingual Education: Professional Development			GFB	84.195		369,415	0
SUBTOTAL DIRECT FROM:						369,415	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION						369,415	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
Migrant Education_High School Equivalency Program			GFB	84.141		453,589	0
Migrant Education_College Assistance Migrant Program			GFB	84.149		383,242	0
English Language Acquisition State Grants			GFB	84.365		1,285,881	0
SUBTOTAL DIRECT FROM:						2,122,712	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						2,122,712	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							
Rehabilitation Services_Service Projects			GGB	84.128 / 84.H128J080025	Action 3	7,095	1,769
National Institute on Disability and Rehabilitation Research			GFE	84.133		873,150	306,337
National Institute on Disability and Rehabilitation Research			GGB	84.133 / 84.H133G100197		143,077	17,734
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			GFB	84.325		286,841	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities			GFB	84.326		336,217	0
SUBTOTAL DIRECT FROM:						1,646,380	325,840
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						1,646,380	325,840
SUBTOTAL DEPARTMENT OF EDUCATION						6,298,452	440,756

SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS							
SMITHSONIAN INSTITUTE							
DIRECT FROM:							
SMITHSONIAN INSTITUTE							
Smithsonian Institution Fellowship Program			GFB	85.601		(788)	0
SUBTOTAL DIRECT FROM:						(788)	0
SUBTOTAL SMITHSONIAN INSTITUTE						(788)	0
SUBTOTAL SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS						(788)	0

DEPARTMENT OF HEALTH AND HUMAN SERVICES							
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
DIRECT FROM:							
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Head Start				GFE	93.600	293,782	47,184
Developmental Disabilities Projects of National Significance				GFE	93.631	223,195	107,903
Social Services Research and Demonstration				GFE	93.647	346,857	137,484
Adoption Opportunities				GFE	93.652	525,366	75,615
Child Abuse and Neglect Discretionary Activities				GFE	93.670	506,042	852,865
						-----	-----
SUBTOTAL DIRECT FROM:						1,895,242	1,221,051
PASS-THROUGH PROGRAMS FROM:							
Congregacione Leon de Juda							
Community-Based Abstinence Education (CBAE)				GKA	93.010	22,006	0
						-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						22,006	0
						-----	-----
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						1,917,248	1,221,051
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Alzheimer's Disease Demonstration Grants to States				GGB	93.051 / 93.90AI0030/02	5,531	6,316
Medicare Enrollment Assistance Program				GFE	93.071	87,800	0
						-----	-----
SUBTOTAL DIRECT FROM:						93,331	6,316
						-----	-----
SUBTOTAL ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES						93,331	6,316
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Special Programs for the Aging: Title III, Part D: In-Home Services for Frail Older Individuals				GFE	93.046	(4,775)	0
						-----	-----
SUBTOTAL DIRECT FROM:						(4,775)	0
						-----	-----
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						(4,775)	0
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Research on Health Care Outcomes and Quality				GFE	93.180	(17,751)	(3,613)
Research on Healthcare Costs, Quality and Outcomes				GFE	93.226	1,777,411	696,359
						-----	-----
SUBTOTAL DIRECT FROM:						1,759,660	692,746
						-----	-----
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						1,759,660	692,746
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
ARRA-R&D				GFE	93.715	1,681,137	1,405,528
						-----	-----
SUBTOTAL DIRECT FROM:						1,681,137	1,405,528
						-----	-----
SUBTOTAL AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						1,681,137	1,405,528
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Innovations in Applied Public Health Research				GFE	93.061	3,649	0
Laboratory Training, Evaluation, and Quality Assurance Programs				GFE	93.064	390,341	28,256
Birth Defects and Developmental Disabilities - Prevention and Surveillance				GFE	93.073	900,656	254,703

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135		1,675,373	256,689
Injury Prevention and Control Research and State and Community Based Programs		GFB	93.136		975,274	41,028
Injury Prevention and Control Research and State and Community Based Programs		GGB	93.136 / 93.1R49CE001168-05	revis	91,674	271,768
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185		680,950	60,537
Occupational Safety and Health Program		GFE	93.262		131,517	0
Occupational Safety and Health Program		GGB	93.262 / 93.1 R21OH010050-02		126,786	22,297
Occupational Safety and Health Program		GGB	93.262 / 93.1K01OH009886-02		100,278	0
Occupational Safety and Health Program		GGB	93.262 / 93.1R01OH010295-01		96,103	75,164
Occupational Safety and Health Program		GGB	93.262 / 93.1R21OH010117-01A1		111,688	0
Occupational Safety and Health Program		GGB	93.262 / 93.2 U54 OH008085-08		109,798	87,288
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-07		11,173	0
Occupational Safety and Health Program		GGB	93.262 / 93.5 U54 OH008085-09		374,453	137,778
Occupational Safety and Health Program		GLA	93.262 / 93.5R01OH009764-03		194,971	0
Occupational Safety and Health Program		GLA	93.262 / 93.5U60OH010017-02		94,377	430
Occupational Safety and Health Program		GLA	93.262 / 93.5U60OH010017-03		445,492	18,791
Centers for Disease Control and Prevention Investigations and Technical Assistance		GFE	93.283		473,039	0
HIV Prevention Activities_Non-Governmental Organization Based		GGB	93.939 / 93.5U65PS001660-04		301,215	0
HIV Prevention Activities_Non-Governmental Organization Based		GGB	93.939 / 93.5U65PS001660-05	revise	96,184	0
Assistance Programs for Chronic Disease Prevention and Control		GFE	93.945		942,429	0
SUBTOTAL DIRECT FROM:					8,327,420	1,254,729
PASS-THROUGH PROGRAMS FROM:						
Missouri University of Science and Technology						
Occupational Safety and Health Program		GLA	93.262 / 93.00027821-02		(1,630)	0
Wheeling Jesuit University						
R&D		GLA	93.0000007707		5,051	0
R&D		GLA	93.0000007708		5,051	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					8,472	0
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					8,335,892	1,254,729
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Medicare_Supplementary Medical Insurance		GFE	93.774		(108)	0
SUBTOTAL DIRECT FROM:					(108)	0
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					(108)	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Unclassified Grants and Contracts		GFB	93.000		89,492	0
SUBTOTAL DIRECT FROM:					89,492	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					89,492	0
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Food and Drug Administration: Research		GFE	93.103		345,092	0
Food and Drug Administration: Research		GGB	93.103 / 93.1U18FD004639-01		8,954	0
Food and Drug Administration: Research		GGB	93.103 / 93.5U18FD004038-02	Revis	225,383	0
Food and Drug Administration: Research		GGB	93.103 / 93.5U18FD004307-02		51,364	0
SUBTOTAL DIRECT FROM:					630,793	0
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					630,793	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DIRECT FROM:

HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Maternal and Child Health Federal Consolidated Programs
Coordinated Services and Access to Research for Women, Infants, Children, and Youth
Small Rural Hospital Improvement Grant Program
Sickle Cell Treatment Demonstration Program
Vision Research
Vision Research
Vision Research
Health Care and Other Facilities
Health Care and Other Facilities
Specially Selected Health Projects

GFE 93.110
GFE 93.153
GFE 93.301
GFE 93.365
GFB 93.867
GFE 93.867
GGB 93.867 / 93.5 R01EY019051-04
GFE 93.887
GGB 93.887 / 93.C76HF19357-01-03
GFE 93.888

413,659
316,345
188,502
336,022
204,283
3,278,475
332,490
621,244
104,270
283,703

97,449
192,211
0
56,350
0
125,298
0
0
0
108,545

SUBTOTAL DIRECT FROM:

6,078,993
579,853

SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

6,078,993
579,853

NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

R&D

GLA 93.200-2009-31409

265,168
0

SUBTOTAL DIRECT FROM:

265,168
0

PASS-THROUGH PROGRAMS FROM:

Missouri University of Science and Technology

R&D

GLA 93.000986-02

(5,719)
0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

(5,719)
0

SUBTOTAL NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

259,449
0

NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Family Smoking Prevention and Tobacco Control Act Regulatory Research
Environmental Health
Environmental Health
Environmental Health
Environmental Health
Environmental Health
Environmental Health
Oral Diseases and Disorders Research
Oral Diseases and Disorders Research
Oral Diseases and Disorders Research
NIEHS Superfund Hazardous Substances: Basic Research and Education
Human Genome Research
Research Related to Deafness and Communication Disorders
Research Related to Deafness and Communication Disorders
R&D: 'Measuring Adults' Awareness of Age-Relat
Research and Training in Complementary and Alternative Medicine
National Center on Sleep Disorders Research (B) -
Mental Health Research Grants
Mental Health Research Grants
Mental Health Research Grants
Mental Health Research Grants
Mental Health Research Grants
Alcohol National Research Service Awards for Research Training
Alcohol Research Programs
Alcohol Research Programs
Drug Abuse and Addiction Research Programs
Drug Abuse and Addiction Research Programs
Drug Abuse and Addiction Research Programs
Drug Abuse and Addiction Research Programs

GGB 93.077 / 93.1R03DA033578-01
GFE 93.113
GGB 93.113 / 93.1K99ES022269-01
GGB 93.113 / 93.1R01ES021656-01A1
GGB 93.113 / 93.5 R01ES020017-02 REVI
GGB 93.113 / 93.5 R03ES019696-02 Revi
GGB 93.113 / 93.5 R21ES019264-02
GFB 93.121
GFE 93.121
GGB 93.121 / 93.7 R01 DE019069-05
GLA 93.143 / 93.1R01ES020917-01
GFB 93.172
GFB 93.173
GFE 93.173
GGB 93.1R21AG041379-01A1
GFE 93.213
GFB 93.233
GFB 93.242
GFE 93.242
GGB 93.242 / 93.5 R01MH064700-09
GGB 93.242 / 93.5R01MH061376-11 Revis
GGB 93.242 / 93.5R01MH079182- 2 NCE
GFE 93.272
GFB 93.273
GFE 93.273
GFB 93.279
GFE 93.279
GGB 93.279 / 93.1F31DA034416-01
GGB 93.279 / 93.1R01DA032562-01A1

99,672
4,354,117
40,448
175,705
337,846
36,332
148,474
819,112
8,348,623
202,301
128,394
29,222
179,025
4,675,099
87,835
204,609
382,417
4,964,280
4,481,467
118,181
17,731
67,170
1,969
832,701
3,363,352
4,827,013
4,764,397
29,432
201,306

0
1,115,859
0
0
145,395
0
0
13,867
577,638
0
124,691
0
85,680
449
0
(597)
86,778
525,960
1,074,775
16,619
30,970
0
0
107,178
190,777
1,100,114
555,088
0
0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Drug Abuse and Addiction Research Programs	GGB	93.279 / 93.5R01DA003371-26	REVIS	393,994	0
Mental Health Research Career/Scientist Development Awards	GFB	93.281		237,124	0
Mental Health Research Career/Scientist Development Awards	GFE	93.281		63,803	0
Mental Health National Research Service Awards for Research Training	GFB	93.282		203,250	0
Discovery and Applied Research for Technological Innovations to Improve Human Health	GFB	93.286		952,015	371,097
Discovery and Applied Research for Technological Innovations to Improve Human Health	GFE	93.286		223,700	637,684
Discovery and Applied Research for Technological Innovations to Improve Human Health	GGB	93.286 / 93.1R01EB010035-03		1,041	0
Discovery and Applied Research for Technological Innovations to Improve Human Health	GGB	93.286 / 93.1R01EB012048-02		114,871	152,199
Discovery and Applied Research for Technological Innovations to Improve Human Health	GGB	93.286 / 93.1R21EB009508-02		32,388	0
Discovery and Applied Research for Technological Innovations to Improve Human Health	GGB	93.286 / 93.1R21EB014520-02		195,785	0
Discovery and Applied Research for Technological Innovations to Improve Human Health	GGB	93.286 / 93.5R21EB011717-02	Revis	12,279	0
R&D: 'Assembly of Picornaviral Replication Com	GGB	93.2R01AI059130-08	REVISED	49,605	0
Minority Health and Health Disparities Research	GFE	93.307		451,440	213,454
Trans-NIH Research Support	GFB	93.310		174,710	2,043
Trans-NIH Research Support	GGB	93.310 / 93.5 R03 MH093191-02	Rev	16,437	0
National Center for Advancing Translational Sciences	GFE	93.350		8,432,864	4,701,007
Research Infrastructure Programs	GFB	93.351		590,000	0
Research Infrastructure Programs	GFE	93.351		287,799	0
Research Infrastructure Programs	GGB	93.351 / 93.1G20OD016124-01		2,334	0
Research Infrastructure Programs	GGB	93.351 / 93.1R25OD010459-01A1		77,370	0
Research Infrastructure Programs	GGB	93.351 / 93.1T35OD015130-01	REVIS	27,756	0
Research Infrastructure Programs	GGB	93.351 / 93.5 K01OD010911-04	Revi	119,730	0
Research Infrastructure Programs	GGB	93.351 / 93.8K01OD010971-04		155,911	0
Research Infrastructure Programs	GGB	93.351 / 93.8K01OD010987-03		55,945	0
Research Infrastructure Programs	GGB	93.351 / 93.8K01OD010994-04		106,448	0
Research Infrastructure Programs	GGB	93.351 / 93.9 T32OD010437-11	REVI	376,225	0
Nursing Research	GFB	93.361		4,820	0
Nursing Research	GFE	93.361		914,144	35,283
National Center for Research Resources	GFB	93.389		33,236	0
National Center for Research Resources	GFE	93.389		98,481	182,428
National Center for Research Resources	GGB	93.389 / 93.5 T32 RR007072-10		184	0
Cancer Cause and Prevention Research	GFB	93.393		621,828	0
Cancer Cause and Prevention Research	GFC	93.393		72,191	114,030
Cancer Cause and Prevention Research	GFE	93.393		6,769,628	274,319
Cancer Cause and Prevention Research	GGB	93.393 / 93.4 R01 CA095056-09		220,553	8,333
Cancer Cause and Prevention Research	GGB	93.393 / 93.5R01CA052626-21		315,565	0
Cancer Cause and Prevention Research	GGB	93.393 / 93.5R01CA055035-19	revis	249,408	0
Cancer Cause and Prevention Research	GGB	93.393 / 93.5R01CA100693-09		227,291	0
Cancer Cause and Prevention Research	GGB	93.393 / 93.5R01CA125243-05		49,616	0
Cancer Cause and Prevention Research	GGB	93.393 / 93.5R21CA161472-02		138,192	0
Cancer Detection and Diagnosis Research	GFB	93.394		552,812	0
Cancer Detection and Diagnosis Research	GFE	93.394		1,505,036	995,237
Cancer Detection and Diagnosis Research	GGB	93.394 / 93.1R21CA140080-03		243,826	38,915
Cancer Treatment Research	GFB	93.395		57,123	0
Cancer Treatment Research	GFE	93.395		2,361,185	183,871
Cancer Treatment Research	GGB	93.395 / 93.5 R01 CA070375-17	rev	146,530	62,498
Cancer Treatment Research	GGB	93.395 / 93.5R01CA085419-13		138,879	105,203
Cancer Treatment Research	GGB	93.395 / 93.5R01CA152314-04		175,331	136,929
Cancer Biology Research	GFB	93.396		206,051	0
Cancer Biology Research	GFE	93.396		5,298,645	161,528
Cancer Centers Support	GFE	93.397		1,853,582	161,970
Cancer Research Manpower	GFB	93.398		169,007	0
Cancer Research Manpower	GFE	93.398		1,674,334	11,321
Cancer Research Manpower	GGB	93.398 / 93.1F32CA165721-02		48,495	0
Cancer Control	GFE	93.399		233,496	56,264
R&D: 'Histone Chaperones and Acetyltransferase	GGB	93.3P01GM088409-03S1		59,950	0
R&D: 'Asymmetric Synthesis of Nitrogen Heteroc	GGB	93.3R01GM080442-06S1		4,002	0
ARRA R&D: Tacaribe Virus Fruit Bats	GKA	93.701		148,328	0
ARRA-R&D	GFC	93.701		96,051	0
ARRA-R&D	GFE	93.701		2,009,963	2,389,568
R&D-ARRA	GFB	93.701		(20,314)	82,530
ARRA: R&D Immune Modulation by Highly Virule	GGB	93.701 / 93.1 DP2OD 006450-01	Rev	623,965	0
ARRA: R&D Sub-Cellular Composition Mapping o	GGB	93.701 / 93.3 U54 AI065357-05S1	R	185,890	0
ARRA: R&D Dengue Viral Infection, Immunity a	GGB	93.701 / 93.3 U54 AI065357-05S1	r	3,756	0
ARRA: R&D Development of Adamantyl Ureas aga	GGB	93.701 / 93.5 RC1 AI085992-02	Rev	3,236	(6,037)
ARRA: R&D Development + Formulation of Broad	GGB	93.701 / 93.5 U01 AI082164-02	REV	255,499	1,658
ARRA: R&D Signaling Mechanisms Regulating Pi	GGB	93.701 / 93.5R56DK070952-02	Revis	103,864	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

PROGRAM NAME

CFDA / OTHER ID NUMBER

PASSED TO
SUBRECIPIENTS

V - 148

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5 R01AI094349-02 REVI	537,290	10,930
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5 R21 AI078126-02	(91)	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5 R21 AI080567-02	24,170	(2,747)
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5 R21 AI092002-02	174,028	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5 R21AI091991-02	53,799	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5 U01 AI070456-05 Rev	138,326	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5 U54 AI065357-05	34,086	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5 U54 AI065357-07	66,555	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5 U54 AI065357-07PO 4	385	0
Allergy, Immunology and Transplantation Research	GLA	93.855 / 93.5R01AI079347-04	191,724	93,954
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5R01AI093634-03	554,137	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5R21AI00228-02	117,172	66,406
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5R21AI081959-02	43,426	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5R21AI094163-02	176,500	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5R21AI100186-02	99,852	23,665
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5R21AI102210-02	213,897	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5U01AI088647-02-Revis	37,207	41,268
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5U01AI088647-03	310,041	288,721
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5U54AI065357-07	(1)	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5U54AI065357-07 Revis	54,348	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.5U54AI065357-08	3,675,127	3,352,303
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.7 R01 AI067380-06	39,788	0
Allergy, Immunology and Transplantation Research	GGB	93.855 / 93.7R01AI055043-11 Revis	275,241	0
Biomedical Research and Research Training	GFB	93.859	9,259,105	117,304
Biomedical Research and Research Training	GFE	93.859	7,037,714	323,491
Biomedical Research and Research Training	GGB	93.859 / 93.1F32GM103200-01	48,495	0
Biomedical Research and Research Training	GGB	93.859 / 93.1P01GM088409-04	1,412,932	0
Biomedical Research and Research Training	GGB	93.859 / 93.1R01GM0088371-04 revi	67,924	0
Biomedical Research and Research Training	GGB	93.859 / 93.1R01GM098401-02	249,880	0
Biomedical Research and Research Training	GGB	93.859 / 93.2R01GM045916-nce	106,405	0
Biomedical Research and Research Training	GGB	93.859 / 93.2R01GM067777-09	206,135	0
Biomedical Research and Research Training	GGB	93.859 / 93.2R01GM072586-08 revis	289,528	0
Biomedical Research and Research Training	GGB	93.859 / 93.2R01GM080442-06	338,323	0
Biomedical Research and Research Training	GGB	93.859 / 93.2R01GM083944-06 revis	350,606	0
Biomedical Research and Research Training	GGB	93.859 / 93.3R01GM067777-08S1 rev	19,567	0
Biomedical Research and Research Training	GGB	93.859 / 93.5 R01 GM066834-NCE	390,538	0
Biomedical Research and Research Training	GGB	93.859 / 93.5 R01 GM072481-13	275,304	0
Biomedical Research and Research Training	GGB	93.859 / 93.5 R01 GM84020-04 Revi	1,536	0
Biomedical Research and Research Training	GGB	93.859 / 93.5P01GM088409-04	65,321	0
Biomedical Research and Research Training	GGB	93.859 / 93.5R01 GM083335-07 Revi	357,907	0
Biomedical Research and Research Training	GGB	93.859 / 93.5R01GM0088371-04	201,125	0
Biomedical Research and Research Training	GGB	93.859 / 93.5R01GM067777-08 revis	41,797	0
Biomedical Research and Research Training	GGB	93.859 / 93.5R01GM084136-04	151,761	0
Biomedical Research and Research Training	GGB	93.859 / 93.5R01GM096192-03	306,188	0
Biomedical Research and Research Training	GGB	93.859 / 93.5R01GM097452-02	272,922	0
Population Research	GFB	93.864	244,518	0
Child Health and Human Development Extramural Research	GFB	93.865	3,335,167	841,549
Child Health and Human Development Extramural Research	GFE	93.865	9,105,939	1,343,623
Child Health and Human Development Extramural Research	GGB	93.865 / 93.1K01HD068170-01A1	120,785	0
Child Health and Human Development Extramural Research	GGB	93.865 / 93.5 R03 HD058909-02	17,273	0
Child Health and Human Development Extramural Research	GGB	93.865 / 93.5 R03HD067431-02 Revi	41,651	0
Child Health and Human Development Extramural Research	GGB	93.865 / 93.5R01HD065943-04	431,095	0
Aging Research	GFB	93.866	2,370,650	603,014
Aging Research	GFE	93.866	4,592,422	436,898
Aging Research	GGB	93.866 / 93.1R01AF042569-01A1	172	0
Aging Research	GGB	93.866 / 93.1R03AG034352-01A2	13,160	9,138
Aging Research	GGB	93.866 / 93.1R21AG044812-01	10,463	0
Aging Research	GGB	93.866 / 93.5F31AG039975-03	32,284	0
Aging Research	GGB	93.866 / 93.5K01AG031829-05	144,950	0
Aging Research	GGB	93.866 / 93.5R21AG035147-02	92,439	0
Medical Library Assistance	GFB	93.879	74,721	0
Medical Library Assistance	GFE	93.879	1,152,064	0
International Research and Research Training	GFB	93.989	515	0
International Research and Research Training	GGB	93.989 / 93.5 D43 TW007257-05	22,497	11,986
International Research and Research Training	GGB	93.989 / 93.5D43TW001130-08	199,116	0
R&D: 'Mouse Models for the Early Stage of Lead	GGB	93.HHSN272201000009I/HHSN27	721,075	0
R&D: 'TO A-12 Option 2 Sub TO #1 Advanced Smal	GGB	93.HHSN272201000009I/HHSN27	3,748	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
R&D: 'TO A-12 Option 3 Sub TO #1 Advanced Smal			GGB	93.HHSN272201000009I/HHSN27	11,801	0
R&D: 'TO A-12- OPTION 6 SUB TO 2 Advanced Sma			GGB	93.HHSN272201000009I/HHSN27	941,963	0
R&D: 'TO A-12-SUB TO 2 Advanced Small Animal			GGB	93.HHSN272201000009I/HHSN27	219,091	0
R&D: 'TO D-05 Cervid Studies of Transmission			GGB	93.HHSN272201000009I/HHSN27	417,374	0
R&D: 'Tuberculosis Vaccine Testing + Research			GGB	93.N01 AI-40091 Mod 11	22	0
R&D: 'Tuberculosis Vaccine Testing + Research			GGB	93.N01 AI-40091 Mod 11	69,243	(2,197)
SUBTOTAL DIRECT FROM:					225,394,737	33,250,733
PASS-THROUGH PROGRAMS FROM:						
Arizona State University			GLA	93.701 / 93.11-437	(998)	0
ARRA R&D						
University Of California			GLA	93.286 / 93.PO# 10313802-SUB	232,514	0
Discovery and Applied Research for Technological Innovations to Improve Human Health						
Vanderbilt University			GLA	93.846 / 93.20875-S1	23,609	0
Arthritis, Musculoskeletal and Skin Diseases Research					255,125	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					225,649,862	33,250,733
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Teenage Pregnancy Prevention Program			GFE	93.297	970,946	99,569
SUBTOTAL DIRECT FROM:					970,946	99,569
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					970,946	99,569
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Substance Abuse and Mental Health Services_Projects of Regional and National Significance			GFE	93.243	213,285	54,917
SUBTOTAL DIRECT FROM:					213,285	54,917
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					213,285	54,917
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					247,675,205	38,565,442
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
DIRECT FROM:						
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Corporation for National and Community Service--Unclassified			GFB	94.000	18,540	0
SUBTOTAL DIRECT FROM:					18,540	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					18,540	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					18,540	0
DEPARTMENT OF HOMELAND SECURITY						
DEPARTMENT OF HOMELAND SECURITY						
DIRECT FROM:						
DEPARTMENT OF HOMELAND SECURITY						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
Homeland Security Preparedness Technical Assistance Program		GGB	97.007	/ 97.EMD-2012-GR-1206	17,809	0
Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detect		GFB	97.077		421,527	0
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		GGB	97.108	/ 97.2010-ST-108-000017 am	105,249	255,357
SUBTOTAL DIRECT FROM:					544,585	255,357
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY					544,585	255,357
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY					544,585	255,357

AGENCY FOR INTERNATIONAL DEVELOPMENT						
AGENCY FOR INTERNATIONAL DEVELOPMENT						
DIRECT FROM:						
AGENCY FOR INTERNATIONAL DEVELOPMENT						
R&D: 'CUNY Proposal on Adaptation for Climate			GGB	98.AID-OAA-L-10-00001	22,194	0
SUBTOTAL DIRECT FROM:					22,194	0
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT					22,194	0
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT						
DIRECT FROM:						
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT						
UNSAID Foreign Assistance for Programs Overseas		GFE	98.001		63,470	15,000
UNSAID Foreign Assistance for Programs Overseas		GGB	98.001	/ 98.688-A-00-10-00131-03	93,343	497,257
UNSAID Foreign Assistance for Programs Overseas		GGB	98.001	/ 98.AID-OAA-L-10-00001	830,940	1,510,906
USAID Development Partnerships for University Cooperation and Development		GFB	98.012		872,154	0
SUBTOTAL DIRECT FROM:					1,859,907	2,023,163
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					1,859,907	2,023,163
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT					1,882,101	2,023,163

FEDERAL AGENCIES NOT USING CFDA NUMBERS						
OTHER FEDERAL AGENCIES						
DIRECT FROM:						
OTHER FEDERAL AGENCIES						
R&D: 'Enabling Scalable and Fault Tolerant Reg			GGB	99.HSHQDC-10-C-00130 P0001	327,778	35,375
SUBTOTAL DIRECT FROM:					327,778	35,375
SUBTOTAL OTHER FEDERAL AGENCIES					327,778	35,375
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS					327,778	35,375
SUBTOTAL RESEARCH AND DEVELOPMENT-CLUSTER					603,319,728	74,231,880

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
SCHOOL IMPROVEMENT GRANTS							

DEPARTMENT OF EDUCATION							
DEPARTMENT OF EDUCATION							
DIRECT FROM:							
DEPARTMENT OF EDUCATION							
ARRA Stimulus Funds Title I-A School Improvement				DAA	84.388	4,187	11,101,309
						-----	-----
SUBTOTAL DIRECT FROM:						4,187	11,101,309
						-----	-----
SUBTOTAL DEPARTMENT OF EDUCATION						4,187	11,101,309
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION							
School Improvement Grants				DAA	84.377	778,651	1,805,490
						-----	-----
SUBTOTAL DIRECT FROM:						778,651	1,805,490
						-----	-----
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						778,651	1,805,490
						-----	-----
SUBTOTAL DEPARTMENT OF EDUCATION						782,838	12,906,799
						-----	-----
SUBTOTAL SCHOOL IMPROVEMENT GRANTS						782,838	12,906,799

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
SECTION 8-CLUSTER						

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation						
			NAA	14.856 / 14.CO911	108,650	0
SUBTOTAL DIRECT FROM:					108,650	0
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					108,650	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					108,650	0
SUBTOTAL SECTION 8-CLUSTER					108,650	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SNAP-CLUSTER

DEPARTMENT OF AGRICULTURE

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

Supplemental Nutrition Assistance Program

State Administrative Matching Grants for the Special Nutrition Assistance Program

IHA

10.551

831,287,125

1,361,870

IHA

10.561

15,949,666

38,143,410

SUBTOTAL DIRECT FROM:

847,236,791

39,505,280

SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

847,236,791

39,505,280

SUBTOTAL DEPARTMENT OF AGRICULTURE

847,236,791

39,505,280

SUBTOTAL SNAP-CLUSTER

847,236,791

39,505,280

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
 SPECIAL EDUCATION (IDEA)-CLUSTER *****					
 DEPARTMENT OF EDUCATION					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Special Education_Preschool Grants		DAA	84.173	1,293,841	3,646,379
				-----	-----
SUBTOTAL DIRECT FROM:				1,293,841	3,646,379
				-----	-----
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				1,293,841	3,646,379
 OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Special Education: Grants to States		DAA	84.027	15,779,162	143,423,367
				-----	-----
SUBTOTAL DIRECT FROM:				15,779,162	143,423,367
				-----	-----
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				15,779,162	143,423,367
				-----	-----
SUBTOTAL DEPARTMENT OF EDUCATION				17,073,003	147,069,746
				-----	-----
SUBTOTAL SPECIAL EDUCATION (IDEA)-CLUSTER				17,073,003	147,069,746
				-----	-----

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

STATEWIDE DATA SYSTEMS

DEPARTMENT OF EDUCATION

INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION

DIRECT FROM:

INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION

ARRA SLDS

DAA

84.384

6,164,429

56,488

SUBTOTAL DIRECT FROM:

6,164,429

56,488

SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION

6,164,429

56,488

SUBTOTAL DEPARTMENT OF EDUCATION

6,164,429

56,488

SUBTOTAL STATEWIDE DATA SYSTEMS

6,164,429

56,488

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

PASSED TO
SUBRECIPIENTS

V - 157

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Federal Work Study Program	GKA	84.033		329,916	0
Federal Work Study Program	GTA	84.033		508,155	0
Federal Work Study Program	GWA	84.033		187,283	0
Federal Work Study Program	GYA	84.033		289,320	0
Federal Work Study Program	GZA	84.033		171,853	0
Federal Work Study Program	GSA	84.033	/ 84.P033A080715	136,305	0
Perkins Loan Cancellations	GFB	84.037		71,018	0
Perkins Loan Cancellations	GFC	84.037		41,781	0
Perkins Loan Cancellations	GFE	84.037		285,930	0
Perkins Loan Cancellations	GTA	84.037		101,870	0
Perkins Loan Cancellations	GVA	84.037		8,716	0
Federal Perkins Loan Program Federal Capital Contributions	GFB	84.038		16,726,097	0
Federal Perkins Loan Program Federal Capital Contributions	GFC	84.038		3,432,792	0
Federal Perkins Loan Program Federal Capital Contributions	GFE	84.038		8,036,284	0
Federal Perkins Loan Program Federal Capital Contributions	GGB	84.038		13,722,444	0
Federal Perkins Loan Program Federal Capital Contributions	GJF	84.038		29,007	0
Federal Perkins Loan Program Federal Capital Contributions	GJT	84.038		3,939,201	0
Federal Perkins Loan Program Federal Capital Contributions	GJA	84.038		3,714,050	0
Federal Perkins Loan Program Federal Capital Contributions	GTA	84.038		45,385,105	0
Federal Perkins Loan Program Federal Capital Contributions	GWA	84.038		1,260,880	0
Federal Perkins Loan Program Federal Capital Contributions	* GGJ	84.038		3,430,739	0
Federal Perkins Loan Program Federal Capital Contributions	* GKA	84.038		7,154,335	0
Federal Perkins Loan Program Federal Capital Contributions	* GYA	84.038		10,032,433	0
Federal Perkins Loan Program Federal Capital Contributions	* GZA	84.038		1,239,526	0
Federal Perkins Loan Program Federal Capital Contributions	GSA	84.038	/ 84.Perkins	2,028,557	0
Federal Pell Grant Program	GFB	84.063		18,703,508	0
Federal Pell Grant Program	GFC	84.063		11,333,386	0
Federal Pell Grant Program	GFE	84.063		14,792,848	0
Federal Pell Grant Program	GGB	84.063		22,910,564	0
Federal Pell Grant Program	GGE	84.063		4,728,181	0
Federal Pell Grant Program	GGJ	84.063		9,248,265	0
Federal Pell Grant Program	GJB	84.063		10,765,995	0
Federal Pell Grant Program	GJC	84.063		11,534,751	0
Federal Pell Grant Program	GJD	84.063		20,849,414	0
Federal Pell Grant Program	GJE	84.063		27,895,815	0
Federal Pell Grant Program	GJF	84.063		1,313,412	0
Federal Pell Grant Program	GJG	84.063		2,148,789	0
Federal Pell Grant Program	GJH	84.063		2,970,655	0
Federal Pell Grant Program	GJJ	84.063		27,106,071	0
Federal Pell Grant Program	GJK	84.063		14,881,116	0
Federal Pell Grant Program	GJL	84.063		11,382,963	0
Federal Pell Grant Program	GJM	84.063		3,921,450	0
Federal Pell Grant Program	GJR	84.063		2,393,975	0
Federal Pell Grant Program	GJT	84.063		1,168,043	0
Federal Pell Grant Program	GKA	84.063		13,641,114	0
Federal Pell Grant Program	GTA	84.063		34,356,222	0
Federal Pell Grant Program	GWA	84.063		2,709,122	0
Federal Pell Grant Program	GVA	84.063		5,284,183	0
Federal Pell Grant Program	GZA	84.063		15,485,036	0
Federal Pell Grant Program	GSA	84.063	/ 84.College Assist	5,649,918	0
Federal Direct Student Loans	GFB	84.268		147,813,101	0
Federal Direct Student Loans	GFC	84.268		50,160,833	0
Federal Direct Student Loans	GFE	84.268		171,300,278	0
Federal Direct Student Loans	GGB	84.268		153,580,814	0
Federal Direct Student Loans	GGE	84.268		37,907,684	0
Federal Direct Student Loans	GJB	84.268		18,798,866	0
Federal Direct Student Loans	GJC	84.268		15,997,848	0
Federal Direct Student Loans	GJD	84.268		38,792,327	0
Federal Direct Student Loans	GJE	84.268		58,240,515	0
Federal Direct Student Loans	GJF	84.268		1,474,255	0
Federal Direct Student Loans	GJG	84.268		2,379,172	0
Federal Direct Student Loans	GJH	84.268		1,943,892	0
Federal Direct Student Loans	GJJ	84.268		21,327,771	0
Federal Direct Student Loans	GJK	84.268		17,173,970	0
Federal Direct Student Loans	GJL	84.268		23,013,158	0
Federal Direct Student Loans	GJM	84.268		2,259,092	0
Federal Direct Student Loans	GJR	84.268		3,245,937	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Federal Direct Student Loans					GJT	84.268	2,349,924	0
Federal Direct Student Loans					GKA	84.268	75,414,879	0
Federal Direct Student Loans					GTA	84.268	102,761,290	0
Federal Direct Student Loans					GWA	84.268	10,328,965	0
Federal Direct Student Loans					GYA	84.268	21,589,935	0
Federal Direct Student Loans					GZA	84.268	45,814,942	0
Federal Direct Student Loans					GGJ	84.268 / 84.P268K131209	23,390,406	0
SUBTOTAL DIRECT FROM:							1,477,651,909	0
PASS-THROUGH PROGRAMS FROM:								
P007A0x0707								
Federal Supplemental Educational Opportunity Grants					GLA	84.007	93,415	0
P033A0x0707								
Federal Work Study Program					GLA	84.033	212,229	0
P063P0x1201								
Federal Pell Grant Program					GLA	84.063	2,960,986	0
P268Kx1201								
Federal Direct Student Loans					GLA	84.268	28,885,798	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							32,152,428	0
SUBTOTAL OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION							1,509,804,337	0
SUBTOTAL DEPARTMENT OF EDUCATION							1,510,232,567	0

DEPARTMENT OF HEALTH AND HUMAN SERVICES								
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Nurse Faculty Loan Program (NFLP)					GFE	93.264	979,414	0
Nurse Faculty Loan Program (NFLP)					GKA	93.264	80,220	0
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students					GFE	93.342	2,473,531	0
Nursing Student Loans					GFE	93.364	2,592,038	0
ARRA - Nurse Faculty Loan Program					GFE	93.408	1,716	0
SUBTOTAL DIRECT FROM:							6,126,919	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							6,126,919	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							6,126,919	0
SUBTOTAL STUDENT FINANCIAL ASSISTANCE-CLUSTE							1,516,359,486	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>		NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY		INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME						
TANF-CLUSTER						

DEPARTMENT OF HEALTH AND HUMAN SERVICES						
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Temporary Assistance for Needy Families			GJD	93.558	146,745	0
Temporary Assistance for Needy Families			IHA	93.558	14,738,084	123,401,514
ARRA - TANF			IHA	93.714	2,300,000	0
					-----	-----
SUBTOTAL DIRECT FROM:					17,184,829	123,401,514
PASS-THROUGH PROGRAMS FROM:						
DENVER DEPT OF HUMAN SERVICES						
Temporary Assistance for Needy Families			GFE	93.558 / 93.AWD-112954	94,742	0
					-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					94,742	0
					-----	-----
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					17,279,571	123,401,514
					-----	-----
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					17,279,571	123,401,514
					-----	-----
SUBTOTAL TANF-CLUSTER					17,279,571	123,401,514

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

TITLE I PART A-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA Stimulus Funds Title I

DAA

84.389

0

1,295,449

SUBTOTAL DIRECT FROM:

0

1,295,449

SUBTOTAL DEPARTMENT OF EDUCATION

0

1,295,449

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Title I Grants to Local Educational Agencies

DAA

84.010

3,148,412

154,890,018

SUBTOTAL DIRECT FROM:

3,148,412

154,890,018

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

3,148,412

154,890,018

SUBTOTAL DEPARTMENT OF EDUCATION

3,148,412

156,185,467

SUBTOTAL TITLE I PART A-CLUSTER

3,148,412

156,185,467

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>			NONCASH	STATE ¹	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY			INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
TRANSIT SERVICES-CLUSTER							

DEPARTMENT OF TRANSPORTATION							
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
Capital Assistance Program for Elderly Persons & Persons with Disabilities				HAA	20.513	20,206	2,957,465
						-----	-----
SUBTOTAL DIRECT FROM:						20,206	2,957,465
						-----	-----
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						20,206	2,957,465
						-----	-----
SUBTOTAL DEPARTMENT OF TRANSPORTATION						20,206	2,957,465
						-----	-----
SUBTOTAL TRANSIT SERVICES-CLUSTER						20,206	2,957,465

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

TRIO-CLUSTER

DEPARTMENT OF EDUCATION

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

TRIO: Student Support Services	GFB	84.042		322,607	0
TRIO: Student Support Services	GFE	84.042		226,595	0
TRIO: Student Support Services	GJC	84.042		211,082	0
TRIO: Student Support Services	GJD	84.042		277,823	0
TRIO: Student Support Services	GJF	84.042		248,945	0
TRIO: Student Support Services	GJH	84.042		206,776	0
TRIO: Student Support Services	GJJ	84.042		521,555	0
TRIO: Student Support Services	GJK	84.042		282,932	0
TRIO: Student Support Services	GJM	84.042		527,953	0
TRIO: Student Support Services	GJR	84.042		256,467	0
TRIO: Student Support Services	GTA	84.042		315,899	0
TRIO: Student Support Services	GXA	84.042		224,111	0
TRIO: Student Support Services	GZA	84.042		204,269	0
TRIO: Student Support Services	GGB	84.042 / 84.P042A070638-11 action		59,185	0
TRIO: Student Support Services	GSA	84.042 / 84.P042A100802		202,896	0
TRIO: Student Support Services	GGJ	84.042 / 84.P042A101156		292,208	0
TRIO: Student Support Services	GSA	84.042 / 84.P042A110400		286,428	0
TRIO: Student Support Services	GKA	84.042 / 84.P042A110591		265,114	0
TRIO: Student Support Services	GGB	84.042 / 84.P042A121402		318,429	0
TRIO: Talent Search	GJB	84.044		241,640	0
TRIO: Talent Search	GSA	84.044 / 84.P044A110066		319,685	0
TRIO: Talent Search	GGB	84.044 / 84.P044A110356		14,922	0
TRIO: Talent Search	GGB	84.044 / 84.P044A110356-12		386,827	0
TRIO: Talent Search	GSA	84.044 / 84.P047A120583		204,152	0
TRIO: Upward Bound	GFB	84.047		436,237	0
TRIO: Upward Bound	GFE	84.047		265,048	0
TRIO: Upward Bound	GJK	84.047		258,740	0
TRIO: Upward Bound	GJM	84.047		441,076	0
TRIO: Upward Bound	CTA	84.047		530,624	0
TRIO: Upward Bound	GXA	84.047		469,865	0
TRIO: Upward Bound	GSA	84.047 / 84.P047A080325		86,405	0
TRIO: Upward Bound	GGB	84.047 / 84.P047A080594-11		145	0
TRIO: Upward Bound	GGJ	84.047 / 84.P047A080944		651	0
TRIO: Upward Bound	GGJ	84.047 / 84.P047A120830		329,242	0
TRIO: Upward Bound	GGB	84.047 / 84.P047A120867		473,891	0
TRIO: Upward Bound	GKA	84.047 / 84.P047A120887		229,411	0
TRIO: Upward Bound	GKA	84.047 / 84.P047A120887-13		21,030	0
TRIO: Upward Bound	GGJ	84.047 / 84.P047V070063		60,424	0
TRIO: Upward Bound	GGJ	84.047 / 84.P047V120162		214,196	0
TRIO: Upward Bound	GSA	84.047 / 84.P382C080003		(2,690)	0
TRIO: Upward Bound	GGB	84.047 / 84.P407A100027		357,074	(31)

SUBTOTAL DIRECT FROM:

10,589,869 (31)

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

10,589,869 (31)

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

TRIO_Educational Opportunity Centers	GJD	84.066		724,070	0
TRIO_Educational Opportunity Centers	GGB	84.066 / 84.P066A080301-11		93,627	0
TRIO_Educational Opportunity Centers	GGJ	84.066 / 84.P066A110146		412,231	0
TRIO_Educational Opportunity Centers	GGB	84.066 / 84.P066A120195		417,805	0
TRIO_McNair Post-Baccalaureate Achievement	GFB	84.217		103,230	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>								
MAJOR SUBDIVISION OF FEDERAL AGENCY								
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME				NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
TRIO McNair Post-Baccalaureate Achievement					GKA	84.217	60,894	0
TRIO_McNair Post-Baccalaureate Achievement					GKA	84.217 / 84.P217A120106	121,511	0
SUBTOTAL DIRECT FROM:							-----	-----
							1,933,368	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							-----	-----
							1,933,368	0
SUBTOTAL DEPARTMENT OF EDUCATION							-----	-----
							12,523,237	(31)
SUBTOTAL TRIO-CLUSTER							-----	-----
							12,523,237	(31)

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
WIA-CLUSTER								

DEPARTMENT OF LABOR								
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR								
DIRECT FROM:								
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR								
WIA Adult Program					KAA	17.258	3,399,590	2,623,055
WIA Youth Activities					KAA	17.259	1,221,208	3,278,512
WIA Dislocated Worker Formula Grants					KAA	17.278	1,812,847	10,754,861
							-----	-----
SUBTOTAL DIRECT FROM:							6,433,645	16,656,428
							-----	-----
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR							6,433,645	16,656,428
							-----	-----
SUBTOTAL DEPARTMENT OF LABOR							6,433,645	16,656,428
							-----	-----
SUBTOTAL WIA-CLUSTER							6,433,645	16,656,428

TOTAL							8,881,779,586	1,498,526,326

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Under *Circular A-133*, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 5 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the state to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Report Organization - Federal Assistance as Reported by Colorado State Agencies

The Report is organized first by cash assistance and then by noncash assistance. Within these subgroups, the information is sorted by agency indicator.

Note 3. Other Assistance

Most noncash assistance is reported on the final page of the Federal Assistance Reported by State Agencies. The following provides additional information about amounts shown in the report that federal agencies consider to be assistance.

- A. The State Department of Labor and Employment expended \$1,097,856,400 for grant 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, Temporary Extended Unemployment Compensation (TEUC) Benefit Payments and Emergency Unemployment Compensation 2008 (EUC08) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of \$522,940,711 and \$574,915,689, respectively. Included in the federal portion are American Recovery and Reinvestment Act (ARRA) funds in the amount of \$330,737,989.
- B. The State Department of Higher Education expended \$429,318,289 for grant 84.032 - Federal Family Education Loans. Of this amount, \$406,108,897 has been or will be received from the federal government related to incentive fees and reinsurance costs of student loan defaults paid to lenders. The remaining amount is made up of new loan issuances of \$23,209,392 which was guaranteed by other entities. The outstanding balance of the Federal Family Education Loan program since its inception was \$9,746,280,799 as of June 30, 2013.

C. The State Department of Human Services expended \$832,648,995 for grant 10.551 Supplemental Nutrition Assistance Program (SNAP). The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for 10.95 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2012.

Note 4. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled Passed to Subrecipients.

Note 5. State Agency Codes and Names

Agency Code	Agency Name	Agency Code	Agency Name	Agency Code	Agency Name	Agency Code	Agency Name
AAG	STATE ARCHIVES	GFE	UNIVERSITY OF COLORADO DENVER	GJT	NORTHWESTERN COMMUNITY COLLEGE	PAA	DNR - EXECUTIVE DIRECTOR
AEA	DIVISION OF CENTRAL SERVICES	GGB	COLORADO STATE UNIVERSITY	GKA	UNIVERSITY OF NORTHERN COLO	PBA	DIVISION OF WILDLIFE
BAA	DEPARTMENT OF AGRICULTURE	GGE	CSU - GLOBAL CAMPUS	GLA	COLORADO SCHOOL OF MINES	PDA	WATER CONSERVATION BOARD
CAA	CORRECTIONS ADMINISTRATION	GGJ	CO STATE UNIVERSITY - PUEBLO	GSA	FORT LEWIS COLLEGE	PEA	DIVISION OF WATER RESOURCES
DAA	DEPARTMENT OF EDUCATION	GJA	COLO COMMUNITY COLLEGE SYSTEM	GTA	METROPOLITAN STATE UNIVERSITY	PHA	OIL AND GAS CONSERVATION COMM
EAA	OFFICE OF THE GOVERNOR	GJB	ARAPAHOE COMMUNITY COLLEGE	GWA	WESTERN STATE CO UNIVERSITY	PIA	COLORADO GEOLOGICAL SURVEY
EBA	LIEUTENANT GOVERNOR	GJC	COMMUNITY COLLEGE OF AURORA	GYA	ADAMS STATE UNIVERSITY	PJA	PARKS AND OUTDOOR RECREATION
EBB	COMMISSION ON COMMUNITY SRVC	GJD	COMMUNITY COLLEGE OF DENVER	GZA	COLORADO MESA UNIVERSITY	PKA	DIV RECLAMATION, MINING, SAFETY
EDA	OFFICE OF ECONOMIC DEVELOPMENT	GJE	FRONT RANGE COMMUNITY COLLEGE	HAA	COLO DEPT OF TRANSPORTATION	RAA	DEPARTMENT OF PUBLIC SAFETY
EFA	COLORADO ENERGY OFFICE	GJF	LAMAR COMMUNITY COLLEGE	HTB	STATEWIDE BRIDGE ENTERPRISE	SDA	CIVIL RIGHTS DIVISION
EGB	OFFICE OF INFORMATION TECH	GJG	MORGAN COMMUNITY COLLEGE	IHA	DEPARTMENT OF HUMAN SERVICES	SFA	DIVISION OF INSURANCE
FAA	DEPT OF PUB HLTH & ENVIRONMENT	GJH	OTERO JUNIOR COLLEGE	JAA	JUDICIAL	SGA	PUBLIC UTILITIES COMMISSION
GAA	DEPARTMENT OF HIGHER EDUCATION	GJJ	PIKES PEAK COMMUNITY COLLEGE	KAA	DEPT OF LABOR AND EMPLOYMENT	SJS	PHARMACY BOARD
GCA	STATE HISTORICAL SOCIETY	GJK	PUEBLO COMMUNITY COLLEGE	LAA	DEPARTMENT OF LAW	TAA	REVENUE - ADMINISTRATION
GDA	COLLEGE ASSIST	GJL	RED ROCKS COMMUNITY COLLEGE	NAA	DEPARTMENT OF LOCAL AFFAIRS	UHA	DEPT OF HLTH CARE POLICY & FIN
GFB	CU - BOULDER	GJM	TRINIDAD STATE JUNIOR COLLEGE	OAA	DIVISION OF NATIONAL GUARD	VAA	DEPARTMENT OF STATE
GFC	CU - COLORADO SPRINGS	GJR	NORTHEASTERN JUNIOR COLLEGE	OBA	VETERANS AFFAIRS	WBA	TREASURY - OPERATING

This page intentionally left blank



December 13, 2013

Required Communications Letter

Members of the Legislative Audit Committee:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado for the year ended June 30, 2013, and have issued our report thereon dated December, 13, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you, dated August 12, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

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 the Notes 1-7 to the financial statements contained in the Fiscal Year 2013 Comprehensive Annual Financial Report issued under separate cover. In Fiscal year 2013, the State of Colorado adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 60 – *Accounting and Financial Reporting for Service Concession Arrangements*, Statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, and Statement No. 66 – *Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62*. In addition to implementing these new provisions during Fiscal Year 2013, the State made a change to the reporting entity and no longer presented the University of Colorado Hospital Authority as a discretely presented component unit within the State's financial statements. Furthermore, we noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. Our opinion is not modified with respect to these matters.

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



We Set the Standard for Good Government

of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the State's financial statements were taxes receivable, allowance for doubtful accounts, depreciation of capital assets, deferred revenue, compensated absence liabilities, self-insurance liabilities, incurred but not reported medical assistance liabilities, unclaimed property liabilities, actuarial valuations of post employment benefits, pollution remediation obligation estimates, and unemployment benefits payable.

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 the effects of these uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Section VII. Appendix B also summarizes misstatements corrected by management that were detected as a result of audit procedures

Disagreements with Management

For purposes of this letter, 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. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 13, 2013.

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 governmental unit'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 governmental unit'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

With respect to the supplementary information accompanying the financial statements, 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 preparation 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 records used to prepare the financial statements or to the financial statements themselves.

Independence

We hereby confirm that, as of December 13, 2013, we are independent with respect to the State of Colorado under all relevant professional and regulatory standards.

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.



Denver, Colorado

December 13, 2013

This page intentionally left blank

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Education						
2013-19	III – 3	Improve controls over federal reporting requirements by (a) cross-training Office of Grants Fiscal staff to ensure that when staff turnover or extended absences occur, grant requirement responsibilities can be immediately reassigned and continue to be fulfilled and (b) preparing, adopting, and implementing formal standard operating procedures including supervisory monitoring and follow up to ensure information is reported within the required timelines.	84.377, 84.388 (L) ED	Agree	a. 03/2014 b. 11/2013	Dave Grier (303)866-6600
(Classification of Finding: Material Weakness.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Office of the Governor						
2013-1	II – 6	Improve GenTax account management controls by (a) maintaining an accurate list of support staff with access to the GenTax system and data. This list should be made available to Department of Revenue staff who are required to approve and monitor system access; (b) requiring that all support staff be made aware of, and follow all the policies regarding access to the GenTax system, including both state policies and Internal Revenue Service guidelines. In addition, support accounts that can potentially access Federal Tax Information should be reviewed and monitored on a regular basis to verify that policies are followed; (c) reviewing the administrative accounts in Active Directory, and enforcing segregated normal and administrative accounts where possible; and (d) establishing and following procedures to ensure that all access to the GenTax database be audited, or logged. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being implemented appropriately. (Classification of Finding: Significant Deficiency.)	N/A	Agree	03/2014	N/A

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-2	II – 11	Work with the Department of Personnel & Administration (as needed) to improve KRONOS's general computer controls by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users' session after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system level and application activity logs (i.e. audit logs) to identify and investigate anomalous activity, and successful and unsuccessful login attempts; (d) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (e) ensuring each KRONOS user ID is associated with an identified and documented owner, and that IDs are not shared; (f) ensuring that users submit user access request forms that are authorized by the appropriate supervisor, and retaining those forms, as required by policy; (g) hardening system configuration settings for KRONOS, as recommended under separate cover in Fiscal Year 2011; (h) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Information Security Policies; and (i) providing direction to non-OIT KRONOS administrators at user departments to ensure awareness of and compliance with Colorado Information Security Policies related to the above findings.	N/A	a. - e. Agree f. Partially Agree g. - i. Agree	a. – c. 3/2014 or upon the funding and completion of the upgrade of KRONOS in September 2015. d. 12/ 2013 e. 3/2014 f. 12/2013 g. 3/2014 or upon the funding and completion of the upgrade of KRONOS in September 2015. h. 9/2015 i. 3/2014	N/A
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-3	II – 15	Work with the other Executive Branch agencies to improve Information Technology service agreement controls by ensuring that existing and new Statewide Internet Portal Authority (SIPA) agreements comply with Colorado Information Security Policies, and include provisions required by OIT’s vendor management policy and other applicable legal and regulatory information security requirements. (Classification of Finding: Significant Deficiency.)	N/A	Agree	12/2013	N/A
2013-4	III – 15	Identify, document, and implement an enterprise-wide firewall security strategy by (a) identifying and documenting procedures and schedules for patching or updating firewall operating systems; (b) defining rule sets that implement the State’s firewall policy while supporting firewall performance and ensuring that all rule sets are reviewed on a periodic basis; (c) conducting regular scanning of critical firewalls; (d) logging, retaining, and regularly reviewing the logs to detect anomalous activities; and (e) managing firewall architectures, policies, software, and other components throughout the life of the firewall solutions. (Classification of Finding: Significant Deficiency.)	N/A	Agree	12/2013	N/A
2013-20	III – 7	Improve controls over compliance with federal suspension and debarment requirements for the Weatherization Assistance Program by including suspension and debarment language related to both the entities and its principals in all contracts that are covered by these rules. Alternatively, it should design and implement policies to use one of the other acceptable verification procedures for the principals. (Classification of Finding: Significant Deficiency.)	81.042 (I) DOE	Agree	01/2014	Michelle Zale (303)866-3142

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Health Care Policy and Financing						
2013-21	III – 13	Continue to work with the counties and Medical Assistance (MA) sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Children’s Basic Health Plan.	93.767 (A)(B)(E) HHS	Agree	Implemented and Ongoing	Donna Kellow (303)866-3676
(Classification of Finding: Significant Deficiency.)						
2013-22	III - 17	Improve internal controls over the Medicaid Eligibility Quality Control (MEQC) process to ensure compliance with federal regulations over the Medicaid program, by (a) ensuring MEQC staff adequately document and retain supporting documentation for deleted and cleared findings, as well as information provided by eligibility sites and (b) consistently performing a quality review process of the findings noted through the reviews and of the summary reports are accurate prior to the communication of final results to the eligibility sites.	93.720, 93.775, 93.777, 93.778 (E) HHS	Agree	5/2014	Donna Kellow (303)866-3676
(Classification of Finding: Significant Deficiency.)						
2013-23	III - 19	Develop and implement policies and procedures to prepare and submit the federally-required reports to ensure it complies with federal requirements related to Transparency Act reports for the Medicaid and the Children’s Basic Health Plan programs.	93.767, 93.720, 93.775, 93.777, 93.778 (L) HHS	Partially Agree	6/2014	Donna Kellow (303)866-3676
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-24	III - 24	Work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of nursing facilities, intermediate care facilities for the intellectually disabled (ICF/IIDs), and hospitals that provide nursing facility services to ensure payments are only made to certified providers. This should include creating reports to monitor survey dates, maintaining accurate tracking of survey dates, keeping information and documentation current, following up with DPHE for missing documentation, and modifying the Medicaid Management Information System to deny claims for facilities without current certifications in place.	93.720, 93.775, 93.777, 93.778 (A)(B)(N) HHS	Agree	10/2014	Donna Kellow (303)866-3676
(Classification of Finding: Significant Deficiency.)						
2013-25	III - 28	Improve controls over the processing of medical claims for the Medicaid program by (a) leveraging the results of the federal Office of Inspector General's report to complete its research of claims coding as it applies to the lower-of-pricing logic and work with the federal Centers for Medicare and Medicaid Services to determine whether changes are needed to the State Plan and (b) ensuring that claims delayed by third-party insurers are denied if the claim is submitted beyond 365 days from the date of service and ensuring guidance to providers accurately reflects requirements of Department rules. In addition, ensuring the new Medicaid Management Information System is programmed to deny payments delayed by third-party insurers if a claim is submitted beyond 365 days from the date of service.	93.720, 93.775, 93.777, 93.778 (B) HHS	Agree	12/2014	Donna Kellow (303)866-3676
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-26	III - 31	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 and Medicaid programs. The Department should then develop and implement applicable policies and procedures based on the federal guidance received. (Classification of Finding: Significant Deficiency.)	93.767, 93.720, 93.775, 93.777, 93.778 (A)(B)(L) HHS	Agree	Within 6 months of receiving CMS guidance	Donna Kellow (303)866-3676
2013-27	III - 34	Develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with the federally required certifications. (Classification of Finding: Significant Deficiency.)	93.767, 93.720, 93.775, 93.777, 93.778 (B) HHS	Agree	6/2014	Donna Kellow (303)866-3676
2013-28	III - 36	Improve Medicaid Management Information Systems (MMIS) user access controls by immediately correcting the issues identified through our audit and strengthening access controls to MMIS by (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users; (b) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls; and (c) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users. (Classification of Finding: Significant Deficiency.)	93.767, 93.720, 93.775, 93.777, 93.778 (A)(B)(E) HHS	Agree	12/2014	Donna Kellow (303)866-3676

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-29	III - 48	Implement a review and approval process for the Medicaid reimbursement rates submitted by the Department of Human Services (Department) that includes comparing the calculations from the contracted accounting firm with the calculations made by the Department to ensure the requested rates align with costs, as required by statute and rule. (Classification of Finding: Significant Deficiency.)	93.778 (B) HHS	Agree	12/2013	Greg Tanner (303)866-2764
2013-30	III - 53	Implement procedures to verify that it collects the Intermediate Care Facility for Individuals with Intellectual Disabilities provider service fee amounts from each provider that it bills. (Classification of Finding: Significant Deficiency.)	93.778 (C) HHS	Agree	6/2014	Greg Tanner (303)866-2764
2013-31	III - 54	Improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should (a) update the Medicaid provider application and provider agreement to include all information required by federal regulations; (b) start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program; and (c) perform monthly matches with federal databases to determine if existing providers' owners, agents, or managing employees have been excluded from participating in the program since the last verification. (Classification of Finding: Significant Deficiency.)	93.720, 93.775, 93.777, 93.778 (A)(B)(N) HHS	Agree	a. 7/2013 b. 3/2016 c. 3/2016	Donna Kellow (303)866-3676

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-32	III - 54	Ensure the Hospital Provider Fee Model is based on accurate, consistent, and reliable data by (a) establishing data collection methods to obtain hospital data for the Hospital Provider Fee Model that are based on existing, reliable data sources where possible. The Department should consider gathering data directly, whenever possible, from the most recently available Medicare cost reports rather than requiring hospitals to self-report data in the Hospital Provider Survey; (b) developing clear, consistent requirements for the data sources and methodologies hospitals must use to complete the Hospital Provider Survey; (c) requiring hospitals to maintain supporting documentation for the data points reported in the Hospital Provider Survey; and (d) developing and implementing policies and procedures for an annual, risk-based review, to determine the accuracy and reliability of the self-reported data in the Hospital Provider Survey. The Department should also establish and implement procedures to take follow-up action with hospitals on data points in question, including, but not limited to, adjustments to future fees and payments for errors. (Classification of Finding: Significant Deficiency.)	93.778 (A)(B)(G) HHS	Agree	12/2013	Donna Kellow (303)866-3676
2013-33	III - 54	Improve the information security of the Provider Fee Model spreadsheet by (a) restricting access to the Provider Fee Model spreadsheet to only those users who have a business need to access it and (b) developing a method to track changes in the Provider Fee Model spreadsheet that allows the Department to document the history of changes made in the spreadsheet over time. (Classification of Finding: Significant Deficiency.)	93.778 (A)(B)(G) HHS	Agree	a. Implemented in Fiscal Year 2013 b. 10/2013	Donna Kellow (303)866-3676

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-34	III - 54	Improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements. (Classification of Finding: Material Weakness.)	93.778 (A)(B)(N) HHS	Agree	3/2016	Donna Kellow (303)866-3676
2013-35	III - 54	Ensure that requirements are met for the Children's Basic Health Plan (CBHP) program related to determining whether an individual has creditable coverage are met. In addition, the Department should ensure that the Colorado Benefits Management System is properly programmed to deny CBHP eligibility for individuals who are receiving Medicaid or Children's Health Insurance Program benefits in other states. (Classification of Finding: Material Weakness.)	93.767 (A)(B)(E)(M) HHS	Agree	6/2016	Donna Kellow (303)866-3676

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Higher Education						
Colorado Historical Society						
2013-5	III – 22	Improve its internal controls over financial reporting by (a) instituting the appropriate type and level of training for management and staff to ensure they possess adequate technical knowledge of the State’s accounting policies and are able to accurately enter complex accounting transactions into the State’s accounting system. History Colorado should also ensure that the training provided includes the requirements applicable for financial reporting outlined in State Fiscal Rules and the State’s Fiscal Procedures Manual; (b) developing and implementing written procedures for entering accounting transactions, including those that occur periodically, into the State’s accounting system in a timely and accurate manner. These procedures should ensure that transactions are adequately prepared and reviewed for accuracy before they are entered into the State’s accounting system; and (c) performing a monthly reconciliation of all bank accounts to ensure the balances contained on all statements agree with amounts reported in the State’s accounting system. Adjustments should be made on a monthly basis to ensure the State’s accounting system reflects the correct bank account balance throughout the fiscal year.	N/A	Agree	7/2014	N/A
(Classification of Finding: Material Weakness.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
University of Colorado Denver						
2013-36	III – 59	Implement concurrent quality controls to ensure returns of Title IV funds are completed within 45 days after the date of the student's withdrawal. (Classification of Finding: Significant Deficiency.)	84.007, 84.032, 84.033, 84.063, 84.268, 84.375, 84.376, 84.379, 93.925, 93.407, 93.408, 93.364, 93.342 (N) ED, HHS	Agree	7/2013	Robert Kuehler (303)837-2112
Colorado State University						
2013-37	III – 62	Colorado State University – Global Campus should implement an internal control procedure which ensures that Title IV funds are returned or distributed timely. (Classification of Finding: Significant Deficiency.)	84.063, 84.268 (N) ED	Agree	7/2013	Rich Schweigert (303)534-6290
2013-38	III – 64	Implement an internal control procedure which tracks and ensures that all payroll certifications required under the federal Davis-Bacon Act and funded through the Research and Development cluster are obtained from CSU's contractors and subcontractors for each week in which work is performed. (Classification of Finding: Significant Deficiency.)	93.702 (D) HHS	Agree	4/2014	Rich Schweigert (303)534-6290

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
University of Northern Colorado						
2013-39	III – 66	Revise its procedures for addressing delinquent Perkins loans to ensure that actions are taken, including that litigation considerations are made and documented at least every two years and that delinquent loans are assigned to the U.S. Department of Education, as determined appropriate.	84.038 (N) ED	Agree	2/2014	Susan Simmers (303)351-2109
(Classification of Finding: Significant Deficiency.)						
2013-40	III – 69	Ensure that federal requirements for return of funds under federal Title IV programs are met by establishing a formal policy relating to its supervisory review process and maintenance of documentation of its supervisory reviews.	84.063, 84.268 (N) ED	Agree	12/2013	Susan Simmers (303)351-2109
(Classification of Finding: Significant Deficiency.)						
Community College System						
2013-41	III – 72	Pueblo Community College and Northeastern Junior College should implement internal controls to ensure that Title IV funds are returned to the federal government in the required timeframe, and the return of Title IV calculations are properly reviewed to ensure accuracy.	84.063, 84.268 (N) ED	Agree	12/2013	Karla Nash (720)858-2714
(Classification of Finding: Significant Deficiency.)						
Metropolitan State College of Denver						
2013-42	III – 75	Implement appropriate internal controls to ensure that all applicable return of Title IV funds calculations are properly reviewed by someone other than the preparer to ensure accuracy and that evidence of the review is maintained.	84.063, 84.268 (N) ED	Agree	7/2013	George Middlemist (303)556-4420
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-43	III - 77	Implement policies and procedures to ensure documented evidence of review of disbursement dates established in the Banner system is maintained. Additionally, the University should implement policies and procedures to document both the performance and review of the School Accounts Statements reconciliation. (Classification of Finding: Significant Deficiency.)	84.063, 84.268 (N) ED	Agree	7/2013	George Middlemist (303)556-4420
2013-44	III - 79	Implement appropriate internal controls to ensure that the student enrollment data reported to the National Student Loan Data System is accurate. (Classification of Finding: Significant Deficiency.)	84.063, 84.268 (N) ED	Agree	Spring 2014 Semester	George Middlemist (303)556-4420
Department of Human Services						
2013-6	II – 28	Ensure that the financial data recorded in the Colorado Financial Reporting System (COFRS), the State's accounting system, related to counties' administration of public assistance programs are accurate and complete by continuing to perform its monthly reconciliation between the County Financial Management System (CFMS) and COFRS and investigating and resolving the remaining \$2.2 million discrepancy between CFMS and COFRS. (Classification of Finding: Significant Deficiency.)	N/A	Agree	5/2015	N/A
2013-7	II – 31	Improve controls over payroll and ensure the enforcement of policies and procedures by (a) reviewing payroll adjustments to ensure that they are calculated correctly, (b) ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review, and (c) ensuring that employees' Personnel Action Forms are completed accurately. (Classification of Finding: Significant Deficiency.)	N/A	Agree	a. 12/2013 b. 12/2014 c. 12/2013	N/A

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-45	III - 86	Ensure that it complies with federal compliance requirements related to eligibility and payment error rates for the Supplemental Nutrition Assistance Program (SNAP) by (a) fully implementing its corrective action plan as demonstrated by improving payment error rates to a level at or below the national average for eligible and ineligible cases and (b) requiring county caseworkers to attend SNAP training on at least an annual basis. (Classification of Finding: Material Weakness.)	10.551, 10.561 (A)(B)(M) USDA	Agree	6/2015	Clint Woodruff (303)866-2732
2013-46	III - 93	Ensure county departments of human/social services comply with eligibility requirements for the Temporary Assistance for Needy Families program by (a) improving county monitoring by conducting additional reviews, (b) investigating and resolving the payment calculation issues identified through the audit, (c) providing county training on the issues identified during the audit, and (d) ensuring program rules include all allowable verification source for citizenship. (Classification of Finding: Material Weakness.)	93.558 (A)(B)(E)(M) HHS	Agree	12/2014	Clint Woodruff (303)866-2732
2013-47	III - 99	Ensure the county departments of human/social services comply with Colorado Child Care Assistance Program eligibility requirements and ensure accurate data entry into the Child Care Automated Tracking System by improving the training and case file review portions of the monitoring process. In addition, the Department should develop and implement a Child Care Automated Tracking System (CHATS) report for identifying open case files in the system which have been closed by the counties, and to ensure that these cases are properly closed in CHATS. (Classification of Finding: Significant Deficiency.)	93.575, 93.596 (A)(B)(E)(M) HHS	Agree	12/2014	Clint Woodruff (303)866-2732

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-48	III - 104	Strengthen internal controls over the Low-Income Energy Assistance Program (LEAP) to ensure it complies with eligibility requirements for LEAP. This should include establishing and implementing a requirement to, and mechanism for, reviewing the results of county social/human services LEAP case reviews. In addition, the Department should update its LEAP rules to include the Department of Motor Vehicles database as an allowable verification source of lawful presence.	93.568 (A)(B)(E)(M) HHS	Agree	9/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-49	III - 111	Improve its internal controls over subrecipient monitoring by (a) evaluating and reassigning, as appropriate, the responsibility for identifying subrecipients and vendors for the Department's federal programs and ensuring that staff communicate the identification of subrecipients to internal audit and accounting staff; (b) developing and implementing policies and procedures for identifying entities as subrecipients and vendors and reporting funds provided to those entities determined to be subrecipients as subrecipient expenditures on COFRS, and on the Schedule of Federal Assistance (Exhibit K) submitted to the Office of the State Controller; (c) ensuring internal audit staff are monitoring the Department's subrecipients to ensure the Catalog of Federal Domestic Assistance numbers for the federal funds passed through from the Department to the subrecipients agree to the subrecipients' Schedules of Expenditure of Federal Awards. This should include procedures for contacting subrecipients and subrecipients' auditors when the information does not agree; and (d) implementing a supervisory review of the internal audit tracking spreadsheet to reconcile the amounts listed on the sheet agree to the amounts on COFRS.	93.043, 93.044, 93.045, 93.052 (M) HHS	Agree	a. 6/2014 b. 6/2014 c. 6/2014 d. 3/2015	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-50	III - 122	Improve its oversight of the Division of Vocational Rehabilitation (Division) and management and administration of the Vocational Rehabilitation Program (Program) by (a) establishing and implementing a plan for conducting ongoing monitoring of the Division's performance to ensure the Division accomplishes its duties and responsibilities to administer the Program and is accountable to the Department. The plan should include following up on the Division's progress in implementing external audit recommendations from the Office of the State Auditor to ensure implementation is timely and effective; (b) ensuring Division compliance with applicable federal regulations, state statutes and rules, and Department and Division policies. This should include reviewing federal regulations, state statutes and rules, and Department policies to identify inconsistencies and areas for statutory and policy clarification; working with the General Assembly, as needed, to clearly specify the role and responsibilities of the Division and help ensure it accomplishes the purposes intended by federal regulations and state laws; and revising Division policies, procedures, and staff training to provide clear guidance on the purpose and scope of the Program; and (c) determining the record keeping and reporting capabilities needed in the Accessible Web-Based Activity and Reporting Environment (AWARE) system and developing and implementing a system project plan to provide to either the Office of Information Technology or the AWARE vendor to implement any necessary system changes. This review and plan should include a method for extracting historical Program data. (Classification of Finding: Material Weakness.)	84.126 (A)(B)(E) ED	Agree	a. 3/2014 b. 7/2014 c. 11/2014	Clint Woodruff (303)866-2732
2013-51	III - 135	Improve controls to ensure participants in the Vocational Rehabilitation Program (Program) reach their employment goals within reasonable time periods and	84.126 (A)(B)(E) ED	Agree	7/2014	Clint Woodruff (303)866-2732

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
		federal and state funds are used prudently and efficiently by (a) establishing and implementing policies regarding reasonable time frames, such as 2 years for participants not seeking a degree and 5 years for degree-seeking participants, for participants to receive Program services, as allowed by federal regulations; (b) establishing and implementing methods to control Program costs. These methods should include setting reasonable thresholds for the costs of different types of Program services; instituting controls over authorizations and payments for academic training and tuition that limit the Program costs to in-state tuition or the equivalent; and recovering Program costs or discontinuing services for any participant who withdraws or is expelled from college or otherwise fails to reasonably meet the requirements in his or her Individualized Plan for Employment; (c) establishing and implementing an ongoing review process, such as at the Division of Vocational Rehabilitation level or by a special team of Department management and staff, to assess the appropriateness of continuing to serve participants who fail to meet employment outcomes and goals within the time frames and thresholds established in parts “a” and “b” above. This process should include implementing a methodology for reviewing and approving exceptions to the limitations, when reasonable, and notifying participants who remain in the Program for extended periods without sufficiently progressing toward their goal of a reasonable time frame to meet their goal before Program services will end; and (d) establishing and implementing procedures to close cases, as appropriate, when participants fail to meet the reasonable time frame for meeting employment outcomes and goals, set in part “c” above, after they have been notified of such case closure. (Classification of Finding: Material Weakness.)				

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-52	III - 148	Improve controls over service authorizations and payments for the Vocational Rehabilitation Program (Program) by (a) establishing and implementing policies and procedures requiring that the Program only authorize services that are needed to address participants' barriers to employment based on their documented disabilities and impairments; (b) establishing and implementing procedures that ensure staff authorize services before they are provided, obtain and document appropriate supervisory approvals, pay only the amounts that have been authorized, and maintain Service Authorization forms in the case files; (c) developing and implementing comprehensive written policies and procedures over the Program's payment process that includes requirements for maintaining documentation that supports the payment amount and purpose, ensuring service authorizations match the payments made, and approving and verifying the receipt of services and goods. In addition, the policies and procedures should define the lowest available usual and customary rates, specify clear restrictions and parameters for purchases, and include written guidance for staff to follow when reviewing and approving payments; (d) using the federal or state mileage reimbursement rate as specified by State Fiscal Rules when calculating a participant's mileage reimbursement; (e) adequately segregating staff duties within the payment process. Specifically, the Department should ensure that individuals who authorize and approve services and goods are segregated from the processing of payments and do not directly receive vendor or participant receipts or invoices. The Department should also ensure direct reports are not approving payments for their supervisors; (f) establishing and implementing processes to monitor service authorizations and associated payments to ensure that services are authorized before the participant receives the services	84.126 (A)(B)(E) ED	Agree	a. 7/2014 b. 4/2014 c. 7/2014 d. 12/2013 e. 4/2014 f. 7/2014 g. 7/2014	Clint Woodruff (303)866-2732

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
		and that payments for services do not exceed the amounts authorized. This should include a post-payment review procedure that reviews a sample of payments at least annually and mechanisms for revising policies and procedures as necessary based on patterns of errors identified during the annual review; and (g) training Program staff on accounting controls and payment policies and procedures.				
		(Classification of Finding: Material Weakness.)				
2013-53	III - 157	Strengthen controls over Vocational Rehabilitation Program (Program) eligibility determinations and documentation by (a) establishing and implementing a written policy and procedure requiring counselors to obtain documentation of the applicant's disability from an appropriate medical professional and maintain documentation of the disability in the case file, (b) establishing and implementing a written policy and procedure requiring ongoing supervisory reviews to ensure that Program staff comply with eligibility and documentation requirements; and (c) providing Program staff training, as determined appropriate, that assists in ensuring that staff are aware of and comply with federal and state eligibility and documentation requirements.	84.126 (E) ED	Agree	7/2014	Clint Woodruff (303)866-2732
		(Classification of Finding: Material Weakness.)				

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-54	III - 161	Improve Vocational Rehabilitation Program (Program) processes for conducting assessments to determine participant employment goals and completing the participant Individualized Plan for Employment (Plan) by (a) establishing and implementing written policies and standardized processes for completing and documenting the comprehensive assessment, (b) providing training to Program field office staff on policies and processes for completing the comprehensive assessment and employment Plan, and (c) implementing a supervisory review process over counselors' comprehensive assessments and the creation of participant employment Plans to ensure that all factors required to determine participant employment goals are fully documented and that Plans are signed and completed in compliance with Division of Vocational Rehabilitation policies.	84.126 (A)(E) ED	Agree	a. 7/2014 b. 7/2014 c. 4/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Material Weakness.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-55	III - 167	Improve Vocational Rehabilitation Program (Program) controls and processes for using comparable services and benefits to cover, in whole or part, the costs of Program services, as required by federal regulations by (a) implementing written policies and procedures for identifying and maintaining updated information on available comparable services and benefits for the range of services that the Program provides and ensuring the information is accessible to all applicable field office staff; (b) establishing a target time frame in written policy for field office staff's search for comparable services and benefits and staff's assistance to participants with the application for services through other programs; (c) clarifying policies to indicate that when a participant refuses to use comparable services and benefits, the participant shall be responsible for the costs of the services. The policy should address Program staff's related documentation requirements; and (d) providing training to field office staff on federal and Division of Vocational Rehabilitation requirements and processes for identifying and documenting comparable services and benefits. This training should include working with staff within other agencies with similar program services to obtain information on the comparable services and benefits that may be available to Program participants and processes for assisting participants in the application process for comparable services and benefits.	84.126 (A)(E) ED	Agree	7/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Material Weakness.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-56	III - 176	Improve the process for determining participants' severity of disability for the Vocational Rehabilitation Program (Program) by establishing a consistent and accurate method for assessing the severity of disabilities for Program applicants, modifying policies to provide clear guidance and tools for determining the severity of disability level, requiring notification of disability severity level to participants in all cases, and incorporating a supervisory review of this assessment. This process should include evaluating the benefits of implementing a scoring or weighted system for determining severity of disability and ensuring that staff are adequately trained on the new policies and procedures.	84.126 (E) ED	Agree	7/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						
2013-57	III - 180	Ensure compliance with federal and state case management requirements for the Vocational Rehabilitation Program (Program) by (a) implementing written policies specifying minimum requirements for communicating with unemployed participants, such as requiring counselors to contact these participants at least once every 30 days, and requirements for supervisory review of field office staff's case management activities and timely case closure when cases meet the closure criteria in policy and (b) providing training to Program field office staff on required documentation of case management activities, requirements for ongoing supervisory reviews of case management, and case closure procedures, including best practices for case management and documentation.	84.126 (A)(B)(E) ED	Agree	a. 7/2014 b. 10/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-58	III - 186	Ensure the Division of Vocational Rehabilitation develops and implements a written policy and strategy for managing the wait list for the Vocational Rehabilitation Program (Program) that include estimated time frame targets for serving wait-listed participants in each of the three disability categories, a supervisory review process to ensure staff follow wait list policies, and comprehensive methods for projecting Program expenditures and estimating available funding needed to begin serving individuals on the wait list.	84.126 (E) ED	Agree	2/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-59	III - 192	Improve the fiscal management of the Division of Vocational Rehabilitation (Division) and the Vocational Rehabilitation Program (Program) by (a) establishing and implementing a comprehensive budgeting process that includes procedures for estimating service costs for each participant in each fiscal year, and using the estimates to more accurately forecast Program expenditures in the current and future fiscal years; (b) ensuring that Division staff responsible for developing the Program budget and monitoring expenditures and revenues have expertise and training in state and federal budgeting processes and proper accounting and fiscal procedures; (c) implementing a process for Departmental review and approval of the Division's annual budget and routine Division reporting to Department management on the Program's estimated costs for participants, service authorizations, budget-to-actual costs, and expenditures-to-spending authority; and (d) implementing a regular Departmental review of Division expenditures until the Division can demonstrate full implementation of proper accounting controls. Once the Division demonstrates adequate controls, the Department should follow up and periodically review a sample of Division transactions to ensure ongoing compliance.	84.126 (A)(B)(E) ED	Agree	a. 1/2014 b. 4/2014 c. 4/2014 d. 1/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Material Weakness.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-60	III - 203	Improve controls over the Division of Vocational Rehabilitation's (Division) corporate accounts by (a) ensuring that the Division obtains an exception for the open charge accounts from the Department's procurement card administrator and the Department's controller or chief fiscal officer or discontinues the use of the corporate accounts; (b) establishing and implementing a process to monitor, reconcile, and resolve disputes in regards to charges on the corporate accounts. This process should include assigning responsibility for performing a monthly reconciliation of each account, obtaining copies of all account statements, ensuring that all charges on the account are appropriate and supported with receipts and invoices, and working with vendors to resolve charges noted on the statements that do not include authorization information; (c) ensuring that payments for the corporate accounts are made timely and by the payment due dates; and (d) limiting the number of employees at each field office who are approved to make purchases on the corporate accounts.	84.126 (A)(B) ED	Agree	1/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Material Weakness.)						
2013-61	III - 211	Improve controls over the use of federal and state funds and processes for reporting and addressing instances of suspected misuse of funds or property in the Vocational Rehabilitation Program (Program) by (a) developing and implementing policies and procedures for reporting instances of suspected misuse of funds or property. These policies and procedures should comply with federal regulations, State Fiscal Rules, and Department policy and include a policy specifying that, in circumstances of fraud, field office staff should stop services, thoroughly document the incident in the case file, and close the participant's case; (b) monitoring through supervisory review to ensure that instances of suspected misuse of	84.126 (A)(B)(E) ED	Agree	a. 7/2014 b. 4/2014 c. 7/2014 d. Implemented and Ongoing e. 12/2014 f. 7/2014	Clint Woodruff (303)866-2732

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
		funds or property are appropriately communicated to the Department's Audit Division and Department management in accordance with Department policy; (c) evaluating the necessity and appropriateness of providing direct payments to participants to purchase goods and services. If the Department determines that the practice of making direct payments should continue, it should strengthen controls, such as by limiting the dollar amount of the purchase(s), requiring supervisory approval of direct payments, and revising written policies and procedures accordingly; (d) providing direct access for the Accessible Web-Based Activity and Reporting Environment (AWARE) application to the Department's internal audit staff; (e) developing and implementing procedures for tracking the issuance, return, and reissuance of equipment purchased for participants. These procedures should include creating and maintaining a statewide tracking database of equipment purchased for participants and a requirement for attaching State-issued identification tags to the equipment; and (f) developing and implementing procedures to turn over recovery efforts to the Office of the Attorney General in a timely manner once Program staff have been unsuccessful at recovering State-owned equipment from participants. (Classification of Finding: Material Weakness.)				

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-62	III - 219	Improve its processes for assessing participants' contributions in the cost of vocational rehabilitation services by (a) implementing changes to the Division of Vocational Rehabilitation's (Division) policy manual to provide clear guidelines for calculating and documenting participant contributions. This should include procedures for documenting changes to participants' financial situations that occur between application and staff completion of the financial need analysis; (b) reviewing the Division's current methodology for calculating participants' financial need, including the cost-of-living allowance calculation, for appropriateness and making changes as deemed necessary; (c) instituting a supervisory review process to ensure that financial need analysis forms are completed correctly as required by Division policy, information used to complete the analysis form and calculating the participant's required contribution is properly documented, the participant's required contribution is documented in the Individualized Plan for Employment, and participants' required contributions are paid; and (c) reviewing the Division's policy and practice of using after-tax income for calculating participant contributions and determining whether gross income should be used for this calculation for consistency with other federal programs at the Department. If after-tax income continues to be used, then the Department should establish a documented methodology for calculating after-tax income.	84.126 (A)(B)(E) ED	Agree	7/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Material Weakness.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-63	III - 226	Improve methods for compensating Vocational Rehabilitation Program vendors by (a) discontinuing the practices of paying bonuses to vendors and paying the “successful job placement” fees prior to employment; (b) evaluating the fee schedule payment amounts allowed for regular job placement services to determine if the fees are appropriately structured to pay for the reasonable cost of providing those services and adjusting the fee schedule payment amounts as appropriate. This evaluation should include considering the implementation of a fee to compensate vendors for job placement assistance services they provide prior to a participant’s employment; and (c) implementing reasonable time lines for vendors to follow when providing job placement services and for successfully placing a participant in an employment position, incorporating the time lines into each job placement vendor’s Registration form and/or purchase order, and monitoring the timeliness of vendor compliance with the time lines. The Department should discontinue doing business with job placement vendors who do not consistently place participants in successful employment positions in a timely manner. (Classification of Finding: Significant Deficiency.)	84.126 (A)(B) ED	Agree	a. 2/2014 b. 7/2014 c. 7/2014	Clint Woodruff (303)866-2732
2013-64	III - 230	Strengthen controls over Division of Vocational Rehabilitation administrative costs by implementing controls that ensure all transactions are properly supported by documentation, recorded properly in the Colorado Financial Reporting System (COFRS), approved by a supervisor of the staff who incurred the expense, and approved by the Office of Information Technology, if applicable. (Classification of Finding: Significant Deficiency.)	84.126 (A)(B) ED	Agree	4/2014	Clint Woodruff (303)866-2732

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-65	III - 234	Ensure that the Division of Vocational Rehabilitation's (Division) contract management processes and contracts comply with State Fiscal Rules, State Procurement Rules, and the State Controller's waiver by (a) executing standard and consistent contracts with all vendors who the Division anticipates it will pay \$20,000 or more a year; (b) establishing and implementing a Division policy and process to periodically review and update vendor contracts and obtain appropriate approvals for each contract template from the Office of the State Controller. This should include updating all Division contracts that have been in place 5 years or more and were executed prior to 2009; and (c) revising the Division's Vendor Registration Form to ensure it complies with State Fiscal Rules and reflects the language contained in the Division's standard contract template.	84.126 (I) ED	Agree	a. 7/2014 b. 4/2014 c. 1/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						
2013-66	III - 240	Ensure that all Division of Vocational Rehabilitation Services' purchases made with procurement cards comply with State Fiscal Rules and Department requirements for procurement cards, including obtaining a waiver from Department requirements when applicable. In addition, the Department should establish and implement policies and processes for authorizing and purchasing participant demonstration equipment, such as cell phones and computers, and document supervisory approvals of equipment purchases.	84.126 (A)(B) ED	Agree	7/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-67	III - 244	Improve the Vocational Rehabilitation Program's (Program) annual quality assurance (QA) review process by (a) creating and implementing a policy requiring Division of Vocational Rehabilitation (Division) management and Program regional supervisors, field office supervisors, and field office counselors to review the deficiencies identified by the QA staff after each annual review is completed; (b) creating and implementing policies and procedures that require corrective action plans for cited deficiencies, a follow-up process for QA staff to ensure implementation of corrective action plans, and a process for including problems cited during the QA reviews in counselor performance reviews, as appropriate; (c) requiring QA staff to annually report the results of the corrective action plan process to Department and Division management; (d) implementing a process for the QA staff to verify that problems identified in QA reviews are addressed by annually following up on prior year deficiencies; and (e) implementing a Division process to analyze trends in deficiencies statewide, at least annually, to identify overall areas for improvement, such as areas for additional staff training and guidance.	84.126 (A)(B)(E) ED	Agree	a. 7/2014 b. 10/2014 c. 1/2015 d. 1/2015 e. 1/2015	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-68	III - 250	Ensure the Division of Vocational Rehabilitation (Division) strengthens its management of complaints by (a) establishing and implementing policies and procedures to ensure that all complaints are investigated and resolved in a timely manner. This should include developing a written description of the process; a prioritization method with time lines for investigating and resolving complaints, such as a method based on the severity of the allegations; and a time line for sending the complainant written notification of the resolution; (b) establishing and implementing policies and procedures for documenting complaints in a centralized Division database and requiring that Division data sufficiently detail the nature, timing, investigation, and final resolution of each complaint in a consistent manner; and (c) establishing and implementing policies and procedures for categorizing complaints, such as by topic, to facilitate meaningful analysis and analyzing the complaints logged in a centralized database at least annually to identify trends and taking appropriate action, such as through training or policy clarification, to address the problems.	84.126 (E) ED	Agree	a. 7/2014 b. 7/2014 c. 10/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						
2013-69	254	Improve backup and recovery processes for the Accessible Web-Based Activity and Reporting Environment (AWARE) system by (a) working with the vendor to encrypt backup files and send them to a secure off-site location that is not in the same physical location as the production system and (b) testing the system recovery plan on an annual basis and making updates to the plan as necessary.	84.126 (A)(B)(E) ED	Agree	10/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-70	III - 267	Ensure that each regional center facility that is licensed as an Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID) is fully reimbursed by Medicaid for actual costs by (a) using the most current information available to make cost projections for the regional centers and calculating revised prospective Medicaid reimbursement rates for the ICF/IID-licensed facilities; (b) requesting retrospective adjustments to prior-year reimbursements using rates that are based on the regional centers' actual costs from the prior year as reflected in Medicaid cost reports; (c) implementing a mechanism for staff other than those who perform the rate calculations to conduct comprehensive reviews of the methods and calculations for all proposed Medicaid reimbursement rate requests.	93.778 (B) HHS	Agree	7/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						
2013-71	III - 268	Ensure that the regional centers' Medicaid cost reports accurately report the number of resident days by updating its policies on managing census information to clarify which days should be reported on the cost reports and updating its procedures accordingly.	93.778 (A)(B) HHS	Agree	7/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-72	III - 274	The Department of Human Services (DHS) and the Department of Health Care Policy and Financing (HCPF) should work together to ensure that the reimbursements the Grand Junction and Pueblo Regional Centers receive under the Home and Community-Based Services for Persons with Developmental Disabilities (HCBS-DD) waiver program more closely align with costs by (a) revising the rate-setting method for the regional centers' HCBS-DD waiver-funded services. The revision process should include evaluating the feasibility of establishing separate rates for each of the two regional centers, and other options for setting the reimbursement rates, as appropriate; (b) implementing procedures to compare, at least annually, the regional centers' reported costs to their HCBS-DD waiver reimbursements to ensure that the reimbursements continue to align with costs and the costs are reasonable.	93.778 (B) HHS	Agree	DHS 6/2014 HCPF 6/2014	DHS Clint Woodruff (303)866-2732 HCPF Jed Ziegenhagen (303)866-3200
(Classification of Finding: Significant Deficiency.)						
2013-73	III - 279	Pay the Intermediate Care Facility for Individuals with Intellectual Disabilities provider service fees for each regional center as assessed by the Department of Health Care Policy and Financing and adjust its accounting records, as appropriate, to correct the incorrect provider service fee payments for Fiscal Years 2012 and 2013.	93.778 (C) HHS	Agree	7/2014	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						
2013-74	III - 280	Ensure that Supplemental Nutrition Assistance Program restoration payments are paid appropriately and provide training to county caseworkers to ensure that they input accurate information into the Colorado Benefits Management System and timely process changes in beneficiaries' circumstances.	10.551, 10.561 (A)(B)(M) USDA	Agree	9/2013	Clint Woodruff (303)866-2732
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Labor and Employment						
2013-8	II – 36	Strengthen its internal controls to ensure it reviews and submits fiscal year-end exhibits and the Cash Funds Turnaround Report to the Office of the State Controller timely to meet the required due dates. In addition, the Department should respond timely to the Office of the State Controller and the auditors when it is contacted regarding outstanding items. (Classification of Finding: Significant Deficiency.)	N/A	Agree	7/2014	N/A
2013-9	II – 38	Improve its internal controls over the calculation of Unemployment Insurance liabilities, receivables, and revenue at fiscal year-end and improve its supervisory review process to ensure that the year-end balances are accurately recorded. (Classification of Finding: Significant Deficiency.)	N/A	Agree	7/2014	N/A
2013-10	II – 40	Improve the timeliness and effectiveness of its process to identify, prepare, review, and approve debt-related adjustments to ensure the debt is recorded accurately at fiscal year-end by improving its supervisory review process over these types of transactions and seeking additional guidance from the Office of the State Controller relating to these areas as needed. In addition, the Department should institute a reconciliation process of expected-to-actual interest expense incurred throughout the year and at fiscal year-end to ensure that interest expense is properly stated within the financial statements. (Classification of Finding: Significant Deficiency.)	N/A	Agree	1/2014	N/A

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-75	III - 281	The Department of Labor and Employment (Department) and the Governor's Office of Information Technology (OIT) should improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff.	17.225 (L) DOL	a. Agree b. Agree c. Partially Agree d. Partially Agree e. Agree	a. Implemented in Fiscal Year 2013 b. Implemented in Fiscal Year 2013 c. 12/2016 d. 12/2016 e. Implemented in Fiscal Year 2013	Shawn Milne (303)318-8101
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Local Affairs						
2013-76	III – 286	Ensure that it complies with federal Housing and Urban Development Section 8 Housing Choice Voucher Program reporting, and special testing requirements, by filing accurate reports in a timely manner, and completing timely roll forwards of equity. This should include submitting the corrected Fiscal Year 2011 and final Fiscal Years 2012 and 2013 audited financial statement submissions as soon as possible.	14.871 (L) HUD	Agree	2/2014	Barb Casey (303)866-2252
(Classification of Finding: Material Weakness.)						
Department of Natural Resources						
2013-11	II – 43	The State Board of Land Commissioners (Board) should ensure that the State’s financial information is accurate and complete by (a) establishing and implementing procedures for identification of values associated with donated land and other assets; (b) recording the proper asset value of all the land and other assets it owns in the Colorado Financial Reporting System (COFRS), the State’s accounting system, timely; and (c) once donated land and other assets are valued, implementing a process to reconcile the Board’s asset information with COFRS.	N/A	Agree	12/2013	N/A
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Personnel & Administration						
2013-12	II – 49	The Office of the State Controller (OSC) should provide oversight, guidance and training to state departments related to the tracking and reporting of indirect costs and to help facilitate the development of processes that are consistent and transparent statewide for the indirect cost recovery and reversion. (Classification of Finding: Not classified – not an internal control issue.)	N/A	Agree	10/2016	N/A
2013-13	II - 51	The Department of Personnel & Administration's Office of the State Controller (OSC) should work with the State's higher education institutions to ensure that all information necessary for the OSC to compile the budget-to-actual schedules within the State's Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board standards and state regulations is obtained and incorporated into the schedules. (Classification of Finding: Significant Deficiency.)	N/A	Agree	12/2015	N/A

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-14	II – 51	The Department of Personnel & Administration and the Governor's Office of Information Technology should improve the Colorado Personnel Payroll System's (CPPS) general computer controls by (a) implementing encryption controls over passwords and the file where passwords are stored; (b) implementing periodic user access reviews, requiring supervisors to verify the accuracy and relevance of user access for the employees they supervise, and ensuring that users who do not need access are removed in a timely manner; (c) generating and implementing log-on banners for CPPS; (d) conducting a review of all data transmissions related to CPPS and ensuring that sensitive data are encrypted during internal and external transmissions; (e) conducting a review of all interfaces related to CPPS and ensuring that interfaces are identified, documented, and reviewed on a periodic basis, and ensuring that security controls are enforced and that personnel are identified and held accountable for managing these interfaces; (f) updating the CPPS disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in Colorado Cyber Security Policies; (g) ensuring that the disaster recovery plan is tested, gaps identified are mitigated, and the required infrastructure components to restore the system are in place; (h) ensuring that backup documentation is complete and procedures are in place to back up all critical components of the CPPS environment, such as interfaces; and (i) developing a succession plan for key informational technology positions responsible for maintaining CPPS.	N/A	Agree	a. 6/2014 b. 6/2014 c. 6/2014 d. 12/2014 e. 12/2014 f. 12/2014 g. 12/2014 h. 12/2013 i. Implemented in Fiscal Year 2013	N/A
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Public Health and Environment						
2013-77	III – 289	Ensure it determines eligibility for individuals correctly by requiring the maintenance of documentation for supervisory reviews performed over Human Immunodeficiency Virus Care Formula Grant Program (HIV Care) eligibility determinations. Documentation could include the samples selected for the HIV Care program managers' re-performance of eligibility determinations and the results of this review.	93.917 (A)(B)(E) HHS	Agree	12/2013	Patricia Theriot (303)692-2143
(Classification of Finding: Significant Deficiency.)						
2013-78	III - 292	Improve controls over compliance with federal suspension and debarment requirements for the Superfund program by including suspension and debarment language related to both the entities and its principals in all contracts that are covered by these rules. Alternatively, it should design and implement policies to use one of the other acceptable verification procedures for the principals.	66.802 (I) EPA	Agree	11/2013	Patricia Theriot (303)692-2143
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Revenue						
2013-15	II – 56	Improve controls over individual income tax credit review thresholds in GenTax by (a) establishing a formal written procedure regarding allowed threshold changes to income tax credits; (b) requiring separation of duties between the person who makes the initial decision to change the tax credit threshold, the person who changes the threshold in GenTax, and the person who approves the changed threshold in GenTax; and (c) requiring the staff to maintain adequate documentation of the initial decision to change an income tax credit review threshold as well as approval of this decision. (Classification of Finding: Significant Deficiency.)	N/A	Agree	3/2014	N/A
2013-16	II – 59	Improve its internal controls related to the large-refund review process by ensuring that current or temporary assigned staff members who perform the daily reviews of the Large Refund Report are appropriately trained to retain supporting documentation and evidence of the review and follow-up and resolve any errors or anomalies identified in a timely manner. (Classification of Finding: Significant Deficiency.)	N/A	Agree	3/2013	N/A

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
2013-17	II – 63	The Department of Revenue and the Governor’s Office of Information Technology should improve the general IT controls over the Colorado State Titling and Registration System (CSTARS) by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) reviewing user access management procedures to ensure that access to the application is commensurate with users’ job responsibilities. Additionally, users access request forms should be maintained for the time period specified by Colorado Information Security Policies and users are required to acknowledge the Department’s policies and procedures prior to gaining access to CSTARS; (c) establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department and OIT should establish a procedure to ensure that terminated users are removed from the application in a timely manner and users’ access reflects their job responsibilities; (d) generating, retaining, and reporting system activity logs and coordinating with appropriate personnel to develop a periodic audit log review process to identify anomalous activity, including but not limited to successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users. The review process should include steps to report anomalous and suspicious activity to the appropriate Information Security Officer for further investigation as needed; and (e) hardening system configuration settings for CSTARS.	N/A	Agree	a. 3/2014 b. 3/2015 c. 3/2015 d. 3/2014 e. 3/2015	N/A
(Classification of Finding: Significant Deficiency.)						

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of State						
2013-18	II – 70	Improve its controls over its procurement process by (a) instituting formal policies and procedures to ensure procurements meet requirements established by State Fiscal Rules and State Procurement Rules and (b) providing adequate training to all staff members who hold purchasing authority for the Department and taking steps to obtain reimbursement for the travel overpayments identified through the audit.	N/A	Agree	7/2014	N/A
(Classification of Finding: Significant Deficiency.)						

Compliance Requirements

- (A) Activities Allowed or Unallowed
- (B) Allowable Costs/Cost Principles
- (C) Cash Management
- (D) Davis-Bacon Act
- (E) Eligibility
- (F) Equipment and Real Property Management
- (G) Matching, Level of Effort, Earmarking
- (H) Period of Availability of Federal Funds
- (I) Procurement and Suspension and Debarment
- (J) Program Income
- (K) Real Property Acquisition and Relocation Assistance
- (L) Reporting
- (M) Subrecipient Monitoring
- (N) Special Tests and Provisions

Federal Entities

DOE – Department of Energy
DOL – Department of Labor
ED – Department of Education
EPA – Environmental Protection Agency
HHS – Department of Health and Human Services
HUD – Department of Housing and Urban Development
USDA – United States Department of Agriculture

**Net Passed Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2013
Increase (Decrease)**

Agency Name	Assets	Liabilities	Net Assets	Revenues	Expenditures
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -
Governor	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ (30,790)	\$ (30,790)
Higher Education	\$ 18,481,762	\$ 24,475,285	\$ 3,175,966	\$ (2,453,897)	\$ 6,715,592
Human Services	\$ (14,699)	\$ 3,120	\$ (32)	\$ (23,680)	\$ (5,893)
Judicial	\$ (9,602)	\$ (31,225)	\$ -	\$ -	\$ (21,623)
Labor and Employment	\$ 3,476,960	\$ -	\$ -	\$ 3,476,960	\$ -
Law	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
Military Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel and Administration	\$ -	\$ 140,160	\$ -	\$ -	\$ 140,160
Public Health and Environment	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ (1,312)	\$ -	\$ 1,312	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ (26,428)	\$ -	\$ -	\$ (26,545)	\$ (117)
Transportation	\$ 139,442	\$ (15,929)	\$ -	\$ 139,442	\$ (15,929)
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase(Decrease)	\$ 22,047,435	\$ 24,570,099	\$ 3,175,934	\$ 1,082,802	\$ 6,781,400

**Gross Passed Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2013**

Agency Name	Assets	Liabilities	Net Assets	Revenues	Expenditures
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -
Governor	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ 61,580	\$ -	\$ -	\$ 30,790	\$ 30,790
Higher Education	\$ 35,639,480	\$ 44,011,608	\$ 11,513,618	\$ 11,482,848	\$ 15,138,975
Human Services	\$ 167,882	\$ 3,120	\$ 32	\$ 23,680	\$ 6,505
Judicial	\$ 9,602	\$ 31,225	\$ -	\$ -	\$ 40,827
Labor and Employment	\$ 3,476,960	\$ -	\$ -	\$ 3,476,960	\$ -
Law	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
Military Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel and Administration	\$ -	\$ 140,160	\$ -	\$ -	\$ 140,160
Public Health and Environment	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ 1,312	\$ -	\$ 97,807	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ 79,751	\$ -	\$ -	\$ 26,545	\$ 135,105
Transportation	\$ 204,564	\$ 15,929	\$ -	\$ 222,458	\$ 92,237
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 39,639,819	\$ 44,203,354	\$ 11,513,650	\$ 15,361,088	\$ 15,584,599

**Net Posted Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2013
Increase (Decrease)**

Agency Name	Assets	Liabilities	Net Assets	Revenues	Expenditures
Agriculture	\$ 32,794	\$ 148	\$ 261,782	\$ (2,409,434)	\$ (1,952,256)
Corrections	\$ 28,222	\$ 14,000	\$ 104,856	\$ (118,734)	\$ 2,517,023
Education	\$ 1,074,436,310	\$ 341,851	\$ 4,066,908	\$ 1,058,840,375	\$ (9,995,111)
Governor	\$ 19,031,372	\$ 1,354,683	\$ 728,339	\$ 796,876	\$ (15,863,673)
Health Care Policy and Financing	\$ 133,398,956	\$ 192,504,187	\$ (69,729,333)	\$ (82,300,385)	\$ (91,687,774)
Higher Education	\$ 850,476,171	\$ (15,930,406)	\$ 483,528,559	\$ 898,757,176	\$ 517,789,266
Human Services	\$ 12,946,288	\$ 2,144,030	\$ 4,722,725	\$ 1,837,402	\$ (2,442,936)
Judicial	\$ (914,380)	\$ (888,949)	\$ 512,414	\$ (473,420)	\$ 812,207
Labor and Employment	\$ 10,692,730	\$ 8,544,761	\$ 9,415,449	\$ (14,929,911)	\$ (6,644,215)
Law	\$ 36,075	\$ 1,630	\$ 190,630	\$ (26,680,123)	\$ (25,803,980)
Legislative	\$ 3,137,045	\$ 3,126,304	\$ 66,229	\$ 3,070,816	\$ 4,277,834
Local Affairs	\$ 354,505	\$ (346,049)	\$ 2,098,798	\$ (1,857,428)	\$ (69,869)
Military Affairs	\$ 44,230	\$ 49,074	\$ 31,184	\$ 13,046	\$ 210,613
Natural Resources	\$ 88,694	\$ (32,018,354)	\$ 4,844,972	\$ 29,656,520	\$ 3,938,399
Personnel and Administration	\$ 203,762	\$ 80,924	\$ 1,083,448	\$ (813,709)	\$ (20,211,188)
Public Health and Environment	\$ 510,259	\$ 861,905	\$ 1,297,381	\$ (2,034,199)	\$ 229,449
Public Safety	\$ 445,449	\$ 483,171	\$ 192,286	\$ 1,263,382	\$ 2,902,923
Regulatory Agencies	\$ 9,888	\$ 811	\$ 66,153	\$ (56,265)	\$ 315,867
Revenue	\$ 3,094,413	\$ 2,684,245	\$ 3,550,750	\$ (1,124,468)	\$ 3,384,634
State	\$ 5,078	\$ -	\$ 54,109	\$ (49,031)	\$ 103,113
Transportation	\$ 2,066,530	\$ 60,100,000	\$ 17,561,050	\$ (76,374,725)	\$ 835,697
Treasury	\$ 12,191,695	\$ 1,169,227	\$ 46,465,211	\$ (35,194,694)	\$ 248,048
Net Increase(Decrease)	\$ 2,122,316,086	\$ 224,277,193	\$ 511,113,900	\$ 1,749,819,067	\$ 362,894,071

**Gross Posted Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2013**

Agency Name	Assets	Liabilities	Net Assets	Revenues	Expenditures
Agriculture	\$ 32,794	\$ 148	\$ 261,782	\$ 2,409,434	\$ 1,952,256
Corrections	\$ 28,222	\$ 14,000	\$ 104,856	\$ 118,734	\$ 2,517,023
Education	\$ 1,074,436,310	\$ 341,851	\$ 4,066,908	\$ 1,058,840,375	\$ 9,995,111
Governor	\$ 19,031,372	\$ 1,354,683	\$ 728,339	\$ 796,876	\$ 15,863,673
Health Care Policy and Financing	\$ 133,398,956	\$ 192,504,187	\$ 69,729,333	\$ 82,300,385	\$ 91,687,774
Higher Education	\$ 850,476,171	\$ 15,930,406	\$ 483,528,559	\$ 898,757,176	\$ 517,789,266
Human Services	\$ 12,946,288	\$ 2,144,030	\$ 4,722,725	\$ 1,837,402	\$ 2,442,936
Judicial	\$ 914,380	\$ 888,949	\$ 512,414	\$ 473,420	\$ 812,207
Labor and Employment	\$ 10,692,730	\$ 8,544,761	\$ 9,415,449	\$ 14,929,911	\$ 6,644,215
Law	\$ 36,075	\$ 1,630	\$ 190,630	\$ 26,680,123	\$ 25,803,980
Legislative	\$ 3,137,045	\$ 3,126,304	\$ 66,229	\$ 3,070,816	\$ 4,277,834
Local Affairs	\$ 354,505	\$ 346,049	\$ 2,098,798	\$ 1,857,428	\$ 69,869
Military Affairs	\$ 44,230	\$ 49,074	\$ 31,184	\$ 13,046	\$ 210,613
Natural Resources	\$ 88,694	\$ 32,018,354	\$ 4,844,972	\$ 29,656,520	\$ 3,938,399
Personnel and Administration	\$ 203,762	\$ 80,924	\$ 1,083,448	\$ 813,709	\$ 20,211,188
Public Health and Environment	\$ 510,259	\$ 861,905	\$ 1,297,381	\$ 2,034,199	\$ 229,449
Public Safety	\$ 445,449	\$ 483,171	\$ 192,286	\$ 1,263,382	\$ 2,902,923
Regulatory Agencies	\$ 9,888	\$ 811	\$ 66,153	\$ 56,265	\$ 315,867
Revenue	\$ 3,094,413	\$ 2,684,245	\$ 3,550,750	\$ 1,124,468	\$ 3,384,634
State	\$ 5,078	\$ -	\$ 54,109	\$ 49,031	\$ 103,113
Transportation	\$ 2,066,530	\$ 60,100,000	\$ 17,561,050	\$ 76,374,725	\$ 835,697
Treasury	\$ 12,191,695	\$ 1,169,227	\$ 46,465,211	\$ 35,194,694	\$ 248,048
	\$ 2,124,144,846	\$ 322,644,709	\$ 650,572,566	\$ 2,238,652,119	\$ 712,236,075

The electronic version of this report is available on the website of the
Office of the State Auditor
www.state.co.us/auditor

A bound report may be obtained by calling the
Office of the State Auditor
303.869.2800

Please refer to the Report Control Number below when requesting this report.

Report Control Number 1301F

Report Control Number 1301F